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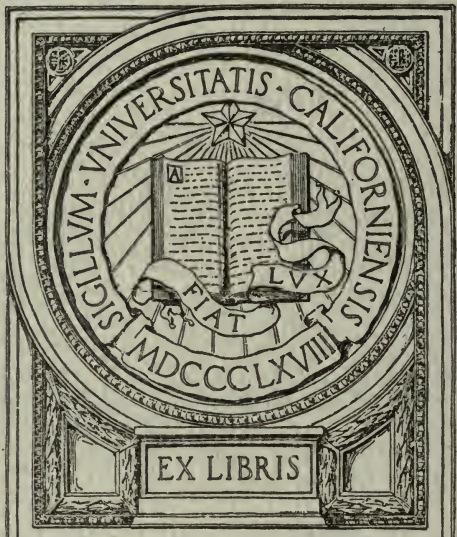

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UNIFORM SYSTEM OF ACCOUNTS

FOR

Expenditures for Road and Equipment,
Operating Revenues, Operating
Expenses, Locomotive
Miles, Car Miles,
Train Miles

AS ESTABLISHED FOR STEAM RAILROADS
BY THE

Public Service Commission

Second District of New York

December 16, 1907

IN EFFECT JANUARY 1, 1908

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1908
DOCUMENTS DEPT.

STATE OF NEW YORK

PUBLIC SERVICE COMMISSION

SECOND DISTRICT

ALBANY, December 26, 1907

To.....

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.....

The following order has been adopted by this Commission, and is hereby served on you. Please acknowledge receipt at once.

Yours very truly,

J. H. Kennedy

Secretary

STATE OF NEW YORK
Office of the Public Service Commission } *ss:*
SECOND DISTRICT

I have compared the following copy with the original on file in this office, and I do HEREBY CERTIFY the same to be a correct transcript therefrom and of the whole thereof.

Witness my hand and the Seal of Office of the Public Service Commission, Second District, at the City of Albany, this 26th day of December, one thousand nine hundred and seven.

.....

Secretary

274666

UNIV. OF
CALIFORNIA

At a session of the Public Service Commission, Second District, State of New York, held at the Capitol in the city of Albany, on the 16th day of December, 1907.

Present: FRANK W. STEVENS, *Chairman.*
CHARLES HALLAM KEEP,
THOMAS M. OSBORNE,
MARTIN S. DECKER,
JAMES E. SAGUE,
Commissioners.

This Commission being authorized by section 52 of the Public Service Commissions Law to establish, whenever it deems advisable, a uniform system of accounts to be used by railroad corporations subject to its jurisdiction, and it appearing advisable to establish at this time a uniform system of accounts for expenditures for road and equipment, operating revenues, operating expenses, locomotive miles, car miles and train miles,

ORDERED, 1. That the system of accounts shown by Schedule A, hereto annexed, be and the same is hereby established as the system of accounts for said matters, to be kept and maintained by all railroad corporations under the supervision of this Commission, as that term is defined in section 2 of the Public Service Commissions Law, owning, controlling or operating any railroad on which steam is used as the motive power.

2. That said system of accounts shall be put in use by all such railroad corporations on the 1st day of January, 1908, and be thereafter kept and used by them.

3. That all such railroad corporations shall in the annual reports to be severally made by them concerning their respective affairs and operations during the fiscal year July 1, 1907, to June 30, 1908, inclusive, classify and report their expenditures for road and equipment, their operating revenues, their operating expenses, and their locomotive miles, car miles, and train miles in accordance with the classifications of expenditures for road and equipment, of operating revenues, of operating expenses, and of locomotive miles, car miles, and train miles set forth in said Schedule A.

4. That the form of the annual report to be made by the said railroad corporations, showing their respective affairs and operations during the said year shall call for the total amounts charged or credited to each of the several accounts provided for in the said several classifications.

5. That the Secretary of this Commission serve upon each of the said corporations, persons and associations, on or before December 26, 1907, in manner prescribed by law, a copy of this order.

SCHEDULE A.

CLASSIFICATION OF EXPENDITURES FOR ROAD AND EQUIPMENT.

Special note covering all entries in the accounts included in this classification.— Where the consideration in the transaction shown in any entry is anything other than money, the actual consideration must be shown in the entry, and the actual cash value thereof shown in the values columns.

I. ROAD.

1. ENGINEERING.

To this account should be charged salaries and expenses of all engineers, assistants, and axmen; costs of teams for transportation of engineers and men to and from work, or upon trips of inspection of line of work, or incidental thereto; engineers' instruments, rods, chains, axes, hatchets, tapelines, keel or marking chalk, stakes, profile and drawing paper, tracing linen or paper, cross-section paper, transit and level books, cross-section or topographical books, india ink and colors, drawing boards, stools, map cases, fuel, lights, camp equipage, and other analogous items.

NOTE.— When employees enumerated above are engaged in work not chargeable to construction their pay and expenses should be charged to the specific work on which engaged.

2. RIGHT OF WAY AND STATION GROUNDS.

To this account should be charged the cost of land acquired for roadbed (of necessary width conformable to depth and slopes of excavations and embankments, including borrow pits and waste banks adjoining right of way) and station and terminal grounds; also the cost of land purchased for ingress to or egress from station grounds; salaries and expenses of counsel, right-of-way agent, and engineers and assistants when specially engaged for such matters; cost of stakes used to denote right-of-way limits; expenses of appraisals, or of juries, commissioners, or arbitrators in condemnation cases; cost of removal of buildings (if upon right of way or station or terminal grounds, and not included in property purchased); commissions paid outside parties for purchase of properties for these purposes; costs of plats, abstracts, notarial fees, recording deeds, etc.; and payments for abutting damages.

NOTE.— The estimated salable value of property not required in connection with the operation of the road after completion thereof, but acquired and charged to this account in connection with land needed for right of way and station grounds should, upon completion of the road, be credited to this account and charged to an appropriate property account. Where such property is sold upon or prior to the completion of the road, the proceeds of sale thereof should be credited to this account.

3. REAL ESTATE.

To this account should be charged the cost of land acquired for use directly in connection with the operation of the road, but in excess of and in addition to that actually required for roadbed or station or terminal grounds, including all expenses incurred in connection with such acquisition as enumerated in account No. 2, "Right of Way and Station Grounds."

4. GRADING.

To this account should be charged the cost of grading roadbed, whether excavations or embankments; clearing and grubbing; dressing slopes of cuts and fills; reconstructing pikes or roads; ditching roadbed; berm ditches; cost of material taken from borrow pits, haul if allowed; amounts paid for privilege of making waste banks outside of company's right of way or station grounds; ditches for waterways not specially required by right-of-way agreement (where so required cost would be properly chargeable to account No. 2, "Right of Way and Station Grounds"). This account should include the cost of retaining walls and other masonry or riprap for the protection of embankments, cuts, and slopes; cribbing or bulkheading built to protect the tracks or embankments along the seashore or banks of lakes and streams, including the cost of any cribs, breakwaters, wing dams, or other devices constructed to change the direction of the current of a stream to prevent the washing of the bank; also freight on material, and transportation and subsistence of grading gangs.

If special grading outfits be bought by the railway company to be used in grading, the cost of such outfits when bought should be charged to this account. The proceeds from sale of these outfits, if sold after completion of grading, should be credited to this account. If, however, the outfits be retained and used, this account should be credited with the inventory value thereof on the completion of grading, and account No. 41, "Work Equipment," charged therewith.

5. TUNNELS.

To this account should be charged the cost of tunneling, including such timber as may be used for centering, packing, etc.; cost of steel, stone, brick, cement, sand, lime, salt, piles, timber, spikes, nails, braces, concrete, etc., used in the construction or lining of tunnels; cost of labor preparing or securing them, transportation, scaffolding, cofferdams, and pneumatic caissons; cost of soundings, and machinery, pumps, engines, etc., used for such work.

NOTE.— This account does not include cost of the track through the tunnel or of surfacing such track.

6. BRIDGES, TRESTLES, AND CULVERTS.

To this account should be charged the cost of bridges and trestles erected to carry tracks over streams, ravines, streets, or other railways and culverts, both substructure and superstructure, including transportation. This account should include cost of abutments, piers, supports, draw and pier protection; machinery to operate drawbridges; guard rails; masonry ends and wing walls for culverts; cost of inspection of bridge material either at shop or site of structure; costs of tests; cost of wing dams, cribs, or ice breakers for regulating the current of a stream or breaking up ice jams; also labor and material used in painting structure.

In case "false work" is furnished by the railway company for erection of bridge superstructure, the cost should be charged to this account, and when removed the value of the material removed should be credited to this account and charged to the account benefited.

7. TIES.

To this account should be charged the cost of cross, switch, bridge, and other ties and railway crossing timbers laid in the main track or tracks, sidings, spurs, and repair tracks; in tunnels, stations, shop and other yards; on wharves, piers, track scales, inclines, bridges, trestles, and culverts; to and from coal chutes, coal pockets, fuel and water stations, etc., excluding inclines of fuel stations, tracks in ballast pits, enginehouses, shops, and storehouses, and on transfer tables and turntables. To this account should be charged also the cost of transportation, inspection, handling (except final distribution), and any process of preservation.

NOTE.— See account No. 20, "Shops, Enginehouses, and Turntables," and account No. 23, "Fuel Stations."

8. RAILS.

To this account should be charged the cost of rails laid in the main track or tracks, sidings, spurs, and repair tracks; in tunnels, stations, shop and other yards; on wharves, piers, track scales, inclines, bridges, trestles, and culverts; to and from coal chutes, coal pockets, fuel and water stations, etc., excluding inclines of fuel stations, tracks in ballast pits, enginehouses, shops, and storehouses, and on transfer tables and turntables. To this account should be charged also the cost of transportation, inspection, and handling (except final distribution).

NOTE.— See account No. 20, "Shops, Enginehouses, and Turntables," and account No. 23, "Fuel Stations."

9. FROGS AND SWITCHES.

To this account should be charged the cost of frogs, switches, derails, switch lamps, switch locks, and other switch material, including switch stands (throw or lever), frog and switch guard rails, crossing frogs, bolts, etc., used in foundations or bases, and cost of transportation, inspection, and handling (except final distribution).

NOTE.— See account No. 20, "Shops, Enginehouses, and Turntables," and account No. 23, "Fuel Stations."

10. TRACK FASTENINGS AND OTHER MATERIAL.

To this account should be charged the cost of spikes used for laying rails and of fish and tie plates, splice or angle bars, continuous rail joints, chairs, rail braces, bolts, nuts, nut locks or washers used in connection therewith; cost of guard rails on curves and in tunnels; cost of bumping posts; also the cost of transportation, inspection, and handling (except final distribution).

NOTE.— See account No. 20, "Shops, Enginehouses, and Turntables," and account No. 23, "Fuel Stations."

11. BALLAST.

To this account should be charged the cost of ballast, whether of broken stone, slag, gravel, or other material specially provided for this purpose; also the cost of loading, hauling, unloading alongside of track, and of transportation.

If the stone or other ballast is produced by the builders of a railway there should be included in the cost thereof quarry and gravel rights, rails, ties, and other track material laid to and in quarries and gravel pits, together with the cost of labor employed

in getting out and preparing the ballast. The salable value of such quarries and gravel pits or of the rights therein upon the completion of construction should be credited to this account.

12. TRACK LAYING AND SURFACING.

To this account should be charged the cost of distributing, laying, spacing, and lining ties; cost of laying, spiking, and jointing rails, surfacing and lining track, including the adjustment of rails to proper elevation, and labor of placing frogs, switches, and bumping posts; cost of track tools, including shovels, picks, track jacks, crowbars, levers, spiking mauls, gages, and wrenches; cost of spreading ballast and putting it under track; expenses of locomotives, cars, and crews distributing track material, and cost of transportation of men, tools, appliances, and outfits used on this work.

NOTE.— See account No. 20, "Shops, Enginehouses, and Turntables," and account No. 23, "Fuel Stations."

13. ROADWAY TOOLS.

To this account should be charged the cost of the first outfit of tools, including hand and push cars, velocipedes, speeders, etc., furnished section, bridge, carpenter, and other gangs properly to equip them to protect, maintain, and repair the property when it is opened for the handling of commercial traffic.

14. FENCING RIGHT OF WAY.

To this account should be charged the cost of material and labor used in constructing board, wire, rail, hedge, stone, or other fences along the right of way or limits of roadbed, including cattle guards and wing fences thereto, and transportation; but no charge should be made to this account for fences constructed around stock yards, fuel stations, station grounds, shops, and on other properties outside of right of way, which should be charged to their appropriate accounts. (The cost of permanent or portable fences for protection of tracks from snow or sand should not be charged to this account, but to account No. 31, "Miscellaneous Structures.")

15. CROSSINGS AND SIGNS.

To this account should be charged the cost of labor and material used in constructing farm, country-road, or street crossings at grade, overhead bridges, undergrade crossings; all track signs, crossing gates, highway crossing alarms, and watchhouses at crossings; and cost of transportation.

NOTE.— The cost of bridges or trestles carrying tracks over streets should not be charged to this account, but to account No. 6, "Bridges, Trestles, and Culverts."

16. INTERLOCKING AND OTHER SIGNAL APPARATUS.

To this account should be charged the cost of interlocking and other signal apparatus complete, including apparatus for block signals of all classes, when built by contract. If built by the railway company, there should be charged to this account the cost of labor and material, including all levers, racks, wires, pulleys, semaphores, semaphore signals, ground signals, posts, materials in box troughs, and other fixtures; towers and foundations for same; signal bells, posts, power plants, batteries and wires, bonding rails, and other appliances incident thereto and all other work necessary to complete them; and cost of transportation.

17. TELEGRAPH AND TELEPHONE LINES.

To this account should be charged the cost of constructing telegraph and telephone lines, including conduits, poles, cables, wires, billets, insulators, instruments, and all other materials used; also labor employed in the construction work, cost of all tools used; and cost of transportation.

18. STATION BUILDINGS AND FIXTURES.

To this account should be charged the cost of material and labor expended on station buildings, including cost of transportation, station signs, platforms, sidewalks, excavations, foundations, drainage, water, gas, and sewer pipes and connections, steam-heating apparatus, stoves, electric-light and power fixtures including wiring for same, grading and putting grounds in order after buildings have been finished; electric bells, elevators, and all other material, furniture, or fixtures used to complete the buildings; wells for water supply of stations; salaries and expenses of architects; also cost of fences, hedges, turnstiles, etc., around station grounds.

Note.— This account should not include the cost of similar buildings on docks, wharves, and piers, which should be charged to account No. 26, "Dock and Wharf Property."

19. GENERAL OFFICE BUILDINGS AND FIXTURES.

To this account should be charged the cost of buildings devoted to general office purposes, the cost of all fixtures thereto attached, and the cost of furniture for the equipment of such buildings.

Note.— If the land occupied by general office buildings is not a part of right of way and station grounds, its cost should be charged to account No. 3, "Real Estate."

20. SHOPS, ENGINEHOUSES, AND TURNTABLES.

To this account should be charged the cost of all buildings to be used as shops (including transfer tables), car sheds, or enginehouses (including cinder and drop pits); turntables; plants for furnishing power or for heating and lighting the buildings; platforms, sidewalks, and outhouses in connection therewith; and oil houses, sand houses, storehouses for company's material, scrap bins, appurtenances, etc. This account should include amounts paid for shops, enginehouses, and turntables when erected under contract. If built by the company, there should be charged to this account cost of labor and material; preparing grounds before and clearing up same after construction; foundations; painting; excavation for and lining of turntable pits, and of cinder or drop pits inside or outside of enginehouses; foundations for turntables; loading, unloading, and placing turntables in position; levers, tractors, and stops for handling turntables; sewerage systems; connections with water-supply systems; shop wells; architects' fees for drawing plans and supervision of construction; fences and hedges on and around shop grounds; and transportation and incidental expenditures. To this account should be charged the cost of tracks laid on transfer tables and turntables and those leading therefrom into shops and enginehouses; also the cost of all tracks laid in any of the buildings above described.

21. SHOP MACHINERY AND TOOLS.

To this account should be charged the cost of machinery and tools placed in shops or enginehouses, including foundations therefor; cost of transportation, loading, unloading, and placing machinery in position. This account includes the cost of stationary engines and boilers, motors, compressors, ash conveyors, shafting, belting, cranes, stationary and portable forges, lifting magnets, hydraulic, pneumatic, and electric tools and machines, and all other machinery and tools in shops and enginehouses, including the small hand tools necessary first to equip a shop.

22. WATER STATIONS.

To this account should be charged the cost of material and labor expended in the construction of water stations for the purpose of supplying locomotives with water, including cost of windmills, pumps, boilers, pumphouses, tanks, tubs, tank foundations, track tanks or troughs, stationary engines, and all fixtures and pipes, standpipes, or penstocks and connections; pipe lines, wells, dams, reservoirs, settling basins, water-purifying

plants, and cisterns; cost of transportation; also tools used in the work. This account should not include waterworks, wells, etc., exclusively for supply of shops, power plants, stations, hotels, tenements, or section houses, which should be charged to appropriate accounts.

23. FUEL STATIONS.

To this account should be charged the cost of material and labor expended in the construction of coal platforms, coal sheds, coal-pocket chutes, woodsheds and racks, fuel-oil plants, and all machinery or appliances necessary to equip them for service. This account includes inclines of fuel stations and the cost of tracks laid thereon, tipple cars, buckets and cranes for handling, elevating machinery (including gasoline or other engines for operating), dumping machinery, all appliances for weighing coal in pockets and opening coal pockets, also cost of plants for handling ashes when to be operated in connection with fuel stations, cost of transportation, architects' fees, etc.

24. GRAIN ELEVATORS.

To this account should be charged the cost of grain elevators, including cost of foundations, conveyors, fixtures, and machinery; the cost of transportation and other charges incident to construction. This account does not include the cost of small storage elevators at way stations, which are considered to be station buildings.

25. STORAGE WAREHOUSES.

To this account should be charged the cost of storage warehouses, including machinery and fixtures therein; cost of transportation and all other expenditures incident to construction.

> Note.— The buildings herein referred to are not the ordinary freight warehouses or stations where freight is received for shipment, etc., but warehouses in which merchandise is stored, and which the railway company or others operate as storage warehouses.

26. DOCK AND WHARF PROPERTY.

To this account should be charged the cost of docks, wharves, ferry or other landings, and inclines to transfer steamers, including buildings, structures, coal and ore handling machinery thereon and other appurtenances, dredging of slips, piling, filling cribs, pile protection, building cofferdams, pumping or bailing

water, masonry walls or filling, etc., cost of transportation and all other expenditures incident to construction, except the cost of tracks.

(The cost of ground on which docks or wharves are built and of riparian or water-front rights in connection therewith should be charged to account No. 2, "Right of Way and Station Grounds.")

27. ELECTRIC-LIGHT PLANTS.

To this account should be charged the cost of labor and material, including cost of transportation, used to put in operation either arc or incandescent lighting plants (when not in connection with station buildings or shop plants, and so covered by account No. 18, "Station Buildings and Fixtures," or No. 20, "Shops, Enginehouses, and Turntables"), such as dynamos, engines for running dynamos, wire constituting lines, glass globes, carbon or arc lights, carbonized filament for incandescent lights, poles, hangers for lights, insulators, and every expense incidental to the erection of the plant. When it is necessary to erect a building for an electric-light plant, the entire cost thereof should be charged to this account.

28. ELECTRIC-POWER PLANTS.

To this account should be charged the cost of stations where electric power is generated for operation of trains and cars, whether operated by steam or water power, including the cost of erection of power house and car sheds at power plant; flowage rights; all expendtures for labor and material, reservoirs, dams, penstocks, water wheels, or turbines; engines, boilers and machinery, pumps, condensers, foundations and settings for steam plants; generators, foundations, settings, switch boards, and lighting apparatus for electric-power plants. (Cost of plants for furnishing power at shops should be charged to account No. 20, "Shops, Enginehouses, and Turntables.")

29. ELECTRIC-POWER TRANSMISSION.

To this account should be charged all expenditures for labor and material for transmission of electricity for power purposes, including span, guard, feed, and overhead trolley wires, poles, crossarms, brackets, insulators, and connections; third rails, including braces, supports and devices for insulating, covering, or protecting; bonding rails, including connecting plugs, insulating mats, plugs, or other devices; switch boards, switches, cut-outs, transformers, etc., (not at power stations or substations); and any other expenditures incurred in connection with the building of lines for the transmission of electric power.

30. GAS-PRODUCING PLANTS.

To this account should be charged the cost of labor and material, including cost of transportation, used to put into operation a gas producing or compressing plant complete. When it is necessary to erect a building for a gas-producing plant, the entire cost thereof should be charged to this account.

31. MISCELLANEOUS STRUCTURES.

To this account should be charged the cost of structures of every character, including cost of material, labor, transportation, and all incidental expenses connected therewith, which are permanent and enter into the cost of road, and which are not otherwise herein particularly referred to, and for which no account has been provided; the object being to designate one general classification, to which may be charged the cost of all minor structures, and in this way avoid increasing the number of primary accounts.

32. TRANSPORTATION OF MEN AND MATERIALS.

To this account should be charged the fares of laborers and freight charges on material, outfits, and supplies employed in construction work paid by the railway company and properly chargeable in expenditures for road, but which can not be correctly charged under any other construction account. This account may include such items as fares of contractors, their walking bosses, paymasters, clerks, and storekeepers; of labor agents; of men hired by labor agencies and shipped out on the line who may be employed on any character of work; freight on powder, dynamite, and other explosives, hay, grain, groceries, and other supplies for contractors, stores to be sold to subcontractors, station men, laborers, and others; and other analogous items.

33. RENT OF EQUIPMENT.

To this account should be charged rent, either on the basis of per diem, mileage, or at fixed rates per month, of all equipment (the cost of which is not charged to the line under construction) used in construction of new lines.

34. REPAIRS OF EQUIPMENT.

To this account should be charged repairs and renewals of all equipment used in construction of new lines, not otherwise provided for.

35. EARNINGS AND OPERATING EXPENSES DURING CONSTRUCTION.

To this account should be charged the cost of operating a piece of road while in charge of the construction department and before it is opened for commercial operation. It includes the cost of running construction, material, or other trains when the cost of operating such trains can not properly be charged to any specific account. To this account should be credited amounts collected for rents of buildings and other properties and for the transportation of commercial freight or passengers on construction, material, or other trains.

36. COST OF ROAD PURCHASED.

To this account should be charged amounts paid for road purchased. In this connection attention is specially directed to the note at the beginning of this classification. Where payment is made by an issue of the company's securities or other commercial paper, the cash value thereof at the time of such payment should be charged.

When the purchase price paid includes equipment, in addition to the road, the equipment received should be appraised and the appraised value thereof should be charged to the appropriate equipment accounts, the difference between same and the total amount paid in cash, or the cash value of securities issued in payment, being charged to this account.

When contracts are entered into for the construction of a completed road for a fixed amount, whether payable in cash or in the company's securities, the amount paid in cash or the cash value of the securities issued in payment should be charged to this account. In case the contract amount includes equipment in addition to the road, the value of the equipment should be ascertained by appraisement and treated as above provided.

II. EQUIPMENT.

37. STEAM LOCOMOTIVES.

To this account should be charged the cost of steam locomotives and tenders, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation and setting up after receipt from builders.

38. ELECTRIC LOCOMOTIVES.

To this account should be charged the cost of electric locomotives, including all appurtenances, furniture, and fixtures neces-

sary to equip them for service, purchased or built at the company's shops, including cost of transportation and setting up after receipt from builders.

39. PASSENGER-TRAIN CARS.

To this account should be charged the cost of passenger-train cars of all classes, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation.

NOTE.— The following cars are classified as passenger train cars:

Air-brake instruction,
Baggage,
Baggage — express,
Baggage — mail,
Baggage — mail — express,
Buffet,
Business,
Café,
Chair,
Colonist,
Combination passenger and baggage,
Dining,
Emigrant,
Express,
Library,
Mail,
Milk,
Observation,
Officers',
Parlor,
Parlor — baggage,
Passenger,
Passenger — baggage — mail,
Pay,
Postal,
Refrigerator — express,
Smoking,
Street,
Tourist.

40. FREIGHT-TRAIN CARS.

To this account should be charged the cost of freight-train cars of all classes, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation.

NOTE.— The following cars are classified as freight-train cars:

Beer,
Box,
Cabin,
Caboose,
Charcoal,
Coal,
Coke,
Dump (commercial, coal or stone),
Flat,
Fruit,
Furniture,
Gondola,
Gondola — hopper
Gondola — long,
Gun trucks,
Hay,
Lime,
Logging,
Oil tank,
Ore,
Platform,
Poling,
Poultry,
Produce,
Rack,
Refrigerator,
Stock,
Tank and water (when used as commercial cars).

41. WORK EQUIPMENT.

To this account should be charged the cost of all work equipment, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation.

If special grading outfits be bought by the railway company to be used in grading, the cost of such outfits when bought should be charged to account No. 4, "Grading." The proceeds from sale of these outfits, if sold after completion of grading, should be credited to that account. If, however, the outfits be retained and used, account No. 4, "Grading" should be credited with the inventory value thereof on the completion of grading, and this account should be charged therewith.

NOTE.— The following equipment is classified as work equipment:

Ballast,
Ballast, unloaded cars,
Boarding,
Bridge,
Camp,
Cinder,
Concrete mixer,
Derrick,
Dirt spreader,
Ditching,
Dump,
Dynamometer,
Grading,
Gravel,
Indicator,
Locomotive tanks, used permanently as water cars,
Outfit,
Painters,
Pile drivers,
Rail saw,
Salt,
Sanding,
Scale test,
Snow dozer,
Snowdrags,
Snow ploughs (not attached to locomotives, but moved by them),
Sprinkling,
Steam shovels,
Steam wrecking derricks,
Supply,
Sweeper,
Tool,
Tool and block,
Water,
Weed burner,
Wrecking.

42. FLOATING EQUIPMENT.

To this account should be charged the cost of marine or floating equipment of all kinds, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops or yards, including cost of transportation.

NOTE.— The following equipment is classified as floating equipment:

Barges,
Canal boats,
Car and other floats,
Dredges,
Ferryboats,
Lighters,
Power launches,
Power lighters,
Scows,
Steamboats,
Steamships,
Transfer boats,
Tugboats.

III. GENERAL EXPENDITURES.

43. LAW EXPENSES.

To this account should be charged expenditures of the following nature, incurred during the progress of the construction of a road, namely, the pay and expenses of all counsel, solicitors, and

attorneys, their clerks and attendants and expenses of their offices; law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for services of attorneys not regular employees of the company; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees; and expenses connected with taking depositions; also all legal and court expenses.

When any of the expenses above enumerated can be charged directly to the account for which incurred, they should be so charged and not to this account.

(Expenses in connection with condemnation of right of way or station and other grounds should be charged to account No. 2 "Right of Way and Station Grounds," or account No. 3 "Real Estate.")

44. STATIONERY AND PRINTING.

To this account should be charged cost of stationery, stationery supplies, postage, and printing blank books and forms used by all classes of employees in the prosecution of construction work not otherwise provided for.

45. INSURANCE.

To this account should be charged insurance premiums paid on property of the line under construction and before the road is opened for operation.

NOTE.— Where insured property is damaged or destroyed the account to which such property was charged should be credited with the amount of insurance recovered in respect thereof.

46. TAXES.

To this account should be charged State, county, township, city, school, road, and all other taxes and assessments levied and paid on property belonging to the company, while under construction and before the road is opened for commercial operation, except special taxes assessed for street and other improvements, such as grading, sewering, curbing, guttering, paving, sidewalks, etc., which should be charged to the account to which the property affected was charged.

47. INTEREST AND COMMISSIONS.

To this account should be charged cash commissions and the actual cash value of other commissions on securities sold; interest, cash commissions, and the actual cash value of other commis-

sions on loans effected and on notes issued for money borrowed for construction purposes or for purchase of equipment; interest on overdue payments to contractors or other creditors; and interest, cash commissions, and the actual cash value of other commissions and exchange on other commercial paper issued for similar purposes. Interest on bonds and other securities, including equipment bonds or car trust notes, paid or accrued during construction and before line is opened for operation, is chargeable to this account. To this account should be credited all interest received on moneys acquired for purposes of purchase or construction of road or equipment.

48. OTHER EXPENDITURES.

To this account should be charged organization expenses, including the payment of all necessary fees; the cost of printing certificates of stock and bonds, with payments to trustees and expenses incurred in the disposal of securities; salaries and expenses of executive and general officers of a road under construction; clerks in general offices engaged on construction accounts or work; rent and repair of general offices when rented, with the furniture and office expenses; also all items of a special and incidental nature which can not properly be charged to any other account in this classification.

CLASSIFICATION OF OPERATING REVENUES.

I. REVENUE FROM TRANSPORTATION.

1. FREIGHT REVENUE.

This account includes amounts earned by a carrier for the transportation of freight.

To this account should be credited a carrier's proportion of receipts for freight transportation; also overcollections made in excess of proper rates, such overcollections to be held subject to claim. To this account should be charged overcharges paid resulting from the use of erroneous rates, weights, or classification; amounts paid for switching charges absorbed; authorized allowances and localized freight arbitraries; also amounts paid for switching or to transfer companies for completing a haul or effecting store-door deliveries, when the cost of such service is included in the rate charged by the carrier; uncollected earnings on freight destroyed in transit and on short and lost freight; also uncollectible undercharges determined after delivery has been made.

2. PASSENGER REVENUE.

This account includes amounts earned by a carrier for the transportation of passengers.

To this account should be credited a carrier's proportion of receipts from the sale of tickets (including tickets for corpses) and the collection of cash fares; also overcollections made in excess of determined rates, such overcollections to be held subject to claim. The account should be charged with amounts paid for fares refunded; tickets redeemed; also amounts paid for transferring passengers and baggage between stations or depots, except in cases where the transfer of both passengers and baggage is provided in the division of the through rate.

NOTE A.— Cash fare penalty collections made by conductors and the proportion of amounts collected on sale of mileage tickets and mileage credentials subject to refund should not be credited to Passenger Revenue.

NOTE B.— Passenger Revenue should be credited with interchangeable mileage tickets only as the mileage therefrom is honored for transportation. Receipts from interchangeable mileage books when sold should be credited to an open account, which account should be charged and Passenger Revenue credited as the mileage is honored.

NOTE C.— When a lessee company transports passengers over the tracks of another carrier on the basis of a proportion of revenues, it should include the entire compensation in its revenues and statistics, charging the appropriate joint facilities expense and rental accounts with the amount paid the lessor company, and the lessor company should credit the same accounts.

3. EXCESS BAGGAGE REVENUE.

This account includes amounts earned by a carrier for the transportation of baggage in excess of free authorized allowances; also packages, articles, dogs, etc., usually transported in baggage cars, for which a charge is made. To this account should be charged all baggage refunds.

4. PARLOR AND CHAIR CAR REVENUE.

This account includes amounts earned by a carrier in fares collected from passengers for seats in parlor, observation, chair, and other special passenger cars operated by railway companies when the expenses of operating such cars are not separable from the expenses of operating trains. To this account should be charged authorized refunds and tickets redeemed.

NOTE.— When the expenses of operating cars of the above classes are separable from the expenses of operating trains, the operation of such cars should be treated as an "Outside Operation."

5. MAIL REVENUE.

This account includes amounts earned by a carrier for the transportation of mails and for the use of railway post-office cars, special facilities, and bonuses for special mail transportation. To this account should be charged fines and penalties imposed by the Government when not collected from agents or employees.

6. EXPRESS REVENUE.

This account includes amounts earned by a carrier for transportation and for facilities on trains and at stations incident to the transportation of express matter, not including the separate rents of offices at stations. (See account No. 18, "Rents of Buildings and Other Property.")

When a railway company transacts an express business through its regular railway organization, the earnings therefrom should be credited to this account.

7. MILK REVENUE (ON PASSENGER TRAINS).

This account includes amounts earned by a carrier for the transportation of milk and cream on passenger trains. To this account should be charged refunds and overcharges on milk and cream so carried.

8. OTHER PASSENGER-TRAIN REVENUE.

To this account should be credited all amounts earned by a carrier incident to the operation of passenger trains not otherwise provided for.

9. SWITCHING REVENUE.

This account includes amounts earned by a carrier for switching service performed on the basis of tariffs. To it should be charged all overcharges on such switching.

10. SPECIAL SERVICE TRAIN REVENUE.

This account includes amounts earned by a carrier for running chartered trains, either on a basis of a rate per mile or a lump sum for the train; for handling circus or theatrical company trains under contract when specific amounts are charged for transportation between designated stations; for running chartered trains for the Federal or State governments carrying troops, munitions of war, camp outfits, etc. To this account should be charged refunds and overcollections on such business.

11. MISCELLANEOUS TRANSPORTATION REVENUE.

To this account should be credited all amounts earned by a carrier from transportation not otherwise provided for.

II. REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION.

12. STATION AND TRAIN PRIVILEGES.

This account includes a carrier's revenues from weighing, vending, and other automatic machines located at stations; from advertising at stations and on trains; from news companies or others for the privilege of operating news stands at stations and selling papers, periodicals, fruit, etc., on trains; from telephone companies for the privilege of installing and operating commercial telephones at stations; and from other similar sources.

13. PARCEL-ROOM RECEIPTS.

This account includes a carrier's revenues from the operation of parcel rooms, the expenses of which are included in operating expenses.

14. STORAGE — FREIGHT.

This account includes a carrier's revenues for storage of freight. To it should be charged authorized refunds.

15. STORAGE — BAGGAGE.

This account includes a carrier's revenues for storage of baggage. To it should be charged authorized refunds.

16. CAR SERVICE.

This account includes amounts accruing as penalties for delay in loading or unloading cars (demurrage). To it should be charged authorized refunds.

17. TELEGRAPH SERVICE.

This account includes a carrier's revenues from commercial telegraph business transacted by it when the expense of transacting such business can not be separated from the expense of conducting the railway telegraph service; amounts received from telegraph companies, whether proportion of earnings or otherwise, for the privilege of transacting a commercial telegraph business in offices along the carrier's lines, when the carrier furnishes some service of its employees whose wages are included in operating expenses.

NOTE.— When a telegraph company rents the telegraph line or a carrier and pays all expenses incident to its maintenance and operation, the rent received should be treated as Income.

18. RENTS OF BUILDINGS AND OTHER PROPERTY.

This account includes a carrier's revenues from rents of buildings, land, and other property, such as depot and station grounds and buildings, union depots, general and other offices, rooms rented at stations, docks, wharves, ferry landings, elevators, stock yards, fuel yards, repair shops, section and other houses, etc., when such property is used in connection with operations and the expense of maintaining and operating it can not be separated from the expense of that portion used by the carrier.

19. MISCELLANEOUS.

This account includes a carrier's revenues from operation not otherwise provided for; also collections from individuals and companies for the privilege of handling freight and passengers over a carrier's wharves and docks; amounts received from others

for mooring and anchoring boats at such wharves and docks, and for water furnished them when the water plant is operated by the carrier; receipts from coal and ore docks, stock yards, and grain elevators when not treated as "Outside Operations;" amounts received as trackage for detouring trains; collections for the use of a carrier's bridge by pedestrians, street-car lines, vehicles, etc., when the expense of maintaining and operating such property can not be separated from the expense of that portion used by the carrier.

Note.— When a bridge of one carrier is used by another carrier and such use is paid for either on the basis of a flat rent or a charge per train mile, or a toll per passenger, per ton, or per car, the revenue therefrom should be credited to appropriate accounts.

CLASSIFICATION OF OPERATING EXPENSES.

I. MAINTENANCE OF WAY AND STRUCTURES.

SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.— Pay of vice-president or assistant when directly in charge of maintenance of way and structures, chief engineer, assistant chief engineer, chief engineer maintenance of way, engineer maintenance of way, assistant engineer maintenance of way, engineer of bridges and buildings, principal assistant engineer, engineer right of way, architect, division engineer, assistant engineer, assistant division engineer, roadmaster, assistant roadmaster, master carpenter, assistant master carpenter, supervisor, assistant supervisor, fire and sanitary inspector, and other officials engaged in the maintenance-of-way-and-structures department.

PAY OF CLERKS AND ATTENDANTS.— Pay of chief and other clerks, draftsmen, rodmen, transitmen, and chainmen, and attendants in offices and on special cars of officers whose pay is charged to this account.

OFFICE AND OTHER EXPENSES.— Rent and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, heat, light, ice, water, furniture, and supplies for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; cost of provisions for and expenses of special cars when used by them, and cost of running special trains for officials mentioned; premiums on fidelity bonds of such officers and their assistants; expenses of photographing buildings and structures.

Cost of drafting and engineering instruments and expenses of repairing same and cost of supplies (except stationery and printing) used by officers and employees whose pay is charged to this account.

The following is a list of the more important articles chargeable to this account:

Atlases,
Barometers,
Books, scientific and reference,
Boxes for blueprints,
Boxes for drawing instruments,
Cameras, and supplies for,
Chains,
Compasses,
Curves,
Directories,
Drawing boards,
Drawing Instruments,
Field glasses,

Keel,
Level rods,
Levels,
Magnets,
Magnifiers,
Oilstones,
Pantographs,
Parallel rulers,
Periodicals,
Plane tables,
Planimeters,
Plummets,
Protractors,
Ranging poles,
Reading glasses,
Rods,
Scales,
Section liners,
Sextants,
Slide rules,
Stakes,
Straightedges,
Tacks for drawing boards,
Tally registers,
Tapelines,
Tee squares,
Telescopes,
Thermometers,
Tin boxes for tracings and prints,
Transits,
Traverse tables,
Triangles,
Tripods,
Verniers,

NOTE A.— When employees enumerated above are engaged in work not chargeable to "Maintenance of Way and Structures," their pay and expenses should be charged to the specific work on which engaged.

NOTE B.— When officers and others above enumerated have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

BALLAST.

This account includes all expenses incident to the purchase and production of ballast, as follows: Purchase price of gravel, stone, slag, cinders, sand, and other material used for ballast, including freight charges, if any, and cost of first unloading; payments for gravel and quarry rights and privileges; expenses of sinking test holes; expenses of locomotives and work trains while engaged in delivering ballast at points where used.

When a gravel pit or quarry is to be opened, the operations of which are likely to extend over a long period, an account should be opened designated "Operations of Gravel Pit at ————," or "Operations of Quarry at ————," as the case may be.

To such account should be charged:

(*a*) The excess cost of the land over its estimated value after the gravel or stone has been removed. (Such estimated value being charged to an appropriate capital account.)

(*b*) The expenses for clearing, stripping, draining, and ditching the land, and of moving and changing fences and buildings preparatory to opening.

(*c*) The cost of rails and fastenings, in excess of their estimated scrap value, used in constructing tracks to and in the gravel pit or quarry. (Such estimated scrap value to be carried in an appropriate material account.)

(*d*) The total cost of ties and other material and of labor expended on such tracks.

(*e*) Cost of labor and train service (see account "Roadway and Track") employed in producing, quarrying, and loading ballast, including operations of stationery engines, steamshovels, stone crushers, etc., and watchmen.

(*f*) Repairs of stationary engines, steam shovels, stone crushers, and other similar machinery used in producing ballast.

(*g*) Depreciation of machinery permanently used in gravel pits and quarries.

(*h*) Cost of explosives, hand tools, and miscellaneous expenses.

This "Operations of Gravel Pit" or "Operations of Quarry" account should be credited from month to month with the number of cubic yards used on the basis of the average cost of production, and account "Ballast" or other proper account charged. The average cost of production should be determined by dividing the total charge to the account of any pit or quarry by the estimated number of cubic yards it contains.

As stripping and other preparatory expenses are not always incurred in full before beginning to take out the gravel or stone, the cost of production should include an estimate of the total of such expenses.

NOTE A.— The cost of loading cinders at ash pits should be charged to account "Enginehouse Expenses — Yard" or account "Enginehouse Expenses — Road."

NOTE B.— The cost of labor putting ballast into track should be charged to account "Roadway and Track."

TIES.

This account includes cost (including inspection) of cross, switch, and bridge ties, head blocks and railway crossing timbers (plain or treated) for main and repair tracks, sidings, and spurs; in tunnels, stations, shop and other yards; on piers, wharves, track scales, inclines, bridges, trestles, and culverts; to coal chutes, coal pockets, and fuel and water stations (except on inclines to and in fuel stations; on tracks in ballast pits, enginehouses, shops, and storehouses, and on transfer tables and turntables).

NOTE A.— The cost of labor unloading, distributing, and putting ties in track and the expenses of trains distributing ties should be charged to account "Roadway and Track."

NOTE B.— This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which the actual renewal is made.

RAILS.

This account includes cost (including inspection) of rails for main and repair tracks, sidings, and spurs; in tunnels, stations, shop and other yards; on piers, wharves, track scales, inclines, bridges, trestles, and culverts; in tracks to coal chutes, coal pockets, and fuel and water stations (except on inclines to and in fuel stations, on tracks in ballast pits, enginehouses, shops, and storehouses, and on transfer tables, turntables, and car floats), less the value of old rails taken up.

NOTE A.— The cost of labor unloading, distributing, and laying rails in track, and the expenses of trains picking up and loading rails taken out of track should be charged to account "Roadway and Track."

NOTE B.— This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year, regardless of the month in which the actual renewal is made.

OTHER TRACK MATERIAL.

This account includes cost of all track material not chargeable to ballast, ties, and rails; also expenses of repairing track appliances.

The following is a list of the more important articles chargeable to this account:

Anticreepers,
Angle bars,
Connecting rods,
Derails,
Frog and guard rail blocking,
Frogs,
Guard rails (except on bridges and trestles),
Guard-rail clamps,
Guard-rail fasteners,
Main rods,
Nut locks,
Nuts,
Offset bars,
Rail braces,
Rail chairs,
Rail joints,
Splice bars,
Stands, switch,
Step chairs,
Switch chairs,
Switch crossings, rigid or slip,
Switch lamps,
Switch locks and keys,
Switch points,
Switches,
Switch-stand bolts,
Targets, switch,
Tie plates,
Tie plugs,
Tie-rods,
Track bolts,
Track spikes.

ROADWAY AND TRACK.

This account includes:

APPLYING BALLAST.— Pay of employees engaged in preparing roadbed for the reception of ballast; also pay of employees engaged in applying ballast after it has been prepared and unloaded.

APPLYING TIES.— Pay of employees engaged in unloading, distributing, and renewing cross, switch, and bridge ties, head blocks and railway crossing timbers, respacing ties, and burning old ties.

APPLYING RAILS.— Pay of employees engaged in unloading, distributing, cutting, slotting, drilling, and laying rails, adzing for new rails, gathering and loading old rails, and adjusting expansion and contraction.

APPLYING OTHER TRACK MATERIAL.— Pay of employees engaged in applying rail braces, angle bars, rail joints, track bolts and spikes, nut locks, anticreepers, switches, switch stands, frogs, crossing frogs, tie plates, tie plugs, and other miscellaneous track material not specified above.

TRACK MAINTENANCE.— Pay of employees engaged in alineing, surfacing and gaging tracks, placing and removing track shims and tightening bolts and spikes in tracks. When a track is taken up, the labor expended therefor should be charged to this account, whether another track is laid to replace it or not.

CARE OF ROADBED.— Expenses of constructing and cleaning tile and open ditches; cost and expenses of placing and cleaning sewer pipes for drains (cost of sewer pipes laid under tracks should be charged to account "Bridges, Trestles, and Culverts"); cost of material used and labor expended in sloping cuts, blasting rock, widening roadbeds, cuts, fills, and embankments, filling borrow pits, removing slides, dangerous rocks, and other similar obstructions; expenses of operating steam shovels, scrapers, and ditchers while engaged in such work; also expenses of keeping tracks clear and repairing the subgrade of tracks in cases of freshets or washouts and cost of boarding employees so engaged. Cost of labor building temporary tracks around slides and washouts and removing such tracks; cost of replacing rails, ties, and ballast and repairing other damages caused by washouts to tracks proper or to roadbed; cost of cutting, handling, and placing sod; also landscape gardening and beautifying along roadway (except when chargeable to account "Buildings, Fixtures, and Grounds").

GENERAL CLEANING.— Pay of employees engaged in mowing right of way and burning grass and weeds; cost of operating weed burners, removing brush, grass, and drift from right of way, and removing cinders dumped by passing trains, plowing fire guards, removing weeds from and dressing ballast, cutting sod lines, removing dirt from track yards, cleaning streets used as roadways, and loading and handling track scrap.

PATROLLING AND WATCHING.— Pay of track walkers, track watchmen, patrolmen, employees while extinguishing fires on right of way and adjacent property, and watchmen at bad spots in tracks, slides, and dangerous places. (For pay of bridge watchmen see account "Bridges, Trestles, and Culverts," for

pay of street crossing watchmen see account "Crossing Flagmen and Gatemen," and for pay of tunnel watchmen see account "Tunnels.")

Changing alinement and grades.— The proportion chargeable to operating expenses of cost of material used and labor expended in changing the alinement and reducing grades.

Bank protection.— Cost of material used and labor expended in protecting banks by retaining walls, riprap, piling, piers, dikes, or other means, and in constructing breakwaters and revetments, and diverting the channels of streams to prevent cutting, washing, or sliding of embankments.

Filling.— Cost of material used and labor expended in filling bridges, trestles, culverts, and cattle pits.

Other expenses.— Cost of material used and labor expended in paving and improving streets used as roadway, and oiling roadbed; payments of assessments for street repairs, sewers, or other public improvements affecting roadway adjacent thereto, not chargeable to account "Buildings, Fixtures, and Grounds;" expenses incident to track inspection, premiums in connection therewith, and any other roadway or track expenses not provided for elsewhere.

Train service.— Pay of work-train enginemen, trainmen, and enginehousemen; cost of fuel, stores, and other supplies for work-train locomotives and cars; cost of oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged in work pertaining to roadway and track.

REMOVAL OF SNOW, SAND, AND ICE.

This account includes the cost of removing snow, sand, and ice from tracks; pay of work-train enginemen, trainmen, and enginehousemen; cost of fuel, stores, and other supplies for work-train locomotives and cars; cost of oil and wicking used in lanterns of work-train enginemen and trainmen while such employees and equipment are engaged in clearing tracks and hauling snow; wages paid men employed in shoveling snow and picking ice on tracks, and tools specially furnished them for this purpose, and their meals; fuel and stores used by rotary and other snowplows and other snow and ice clearing appliances and wages of men employed in operating them; cost of repairing snowplows (other than snowplow cars which are covered by account "Work Equipment — Repairs,") and flangers and the cost of putting them on and removing them from locomotives and cars, and cost of slatting pilots. Wages paid engineers, firemen, and

trainmen held in readiness to go out with snowplows; payments for use of land on which to place snow fences, and for salt for keeping switches free from ice and snow. Cost of distributing and setting up portable snow fences and gathering them up and loading, hauling, and piling them along the road. (For repairs, see account "Snow and Sand Fences and Snow Sheds.")

TUNNELS.

This account includes cost of repairing tunnels, including the cost of timber and other material, false work, and special tools; pay of tunnel watchmen and cost of supplies used by them; repainting and whitewashing; oil and wicks, and repairs of lamps, lanterns, and electric light fixtures used in lighting. This account does not include renewals or repairs to roadway or tracks through tunnels.

BRIDGES, TRESTLES, AND CULVERTS.

This account includes cost of material used (less salvage) and labor expended in repairing and renewing bridges, trestles, culverts (both substructure and superstructure), piers, abutments, masonry, and drainpipes, including repairs made necessary by washouts; retaining walls, riprapping, and dikes necessary to protect or strengthen bridges and culverts against ice, water, or drift; guards on bridges, framing ties for bridges; bridge signs or number boards; expenses of operating and rent of pile drivers and other equipment engaged in repairing and renewing bridges and culverts; cost of cleaning channels under bridges and cleaning culverts; gravel decking for protection against fire, and altering and bracing bridges and trestles during progress of filling.

Cost of removing old bridges in connection with construction of new bridges, and constructing and removing temporary or false work used in repairing and renewing bridges and culverts.

Pay of bridge foremen and bridge watchmen, except at drawbridges, and cost of all supplies used by them, such as brooms, lanterns, oil, oil cans, pails, rowboats, tallow, waste, and water barrels, and fuel for heating bridge watchhouses; also repairs to and renewals of stationary engines at drawbridges.

Pay of bridge inspectors and expenses incident to bridge inspection.

Pay of work-train enginemen, trainmen, and enginehousemen, and of employees engaged in operating pile drivers; cost of fuel, stores, and other supplies for work-train locomotives and cars and of oil and wicking used in lanterns of work-train enginemen and trainmen while such employees and equipment are engaged on work pertaining to bridges and culverts.

NOTE A.—Any structure carrying the tracks over other tracks, a stream, highway, or canal should be considered a bridge or a culvert. The cost of maintaining structures carrying other tracks, canals, highways, etc., over a carrier's tracks should be charged to account "Over and Under Grade Crossings."

NOTE B.— This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which the actual renewal is made.

NOTE C.— Insurance recovered on bridges, trestles, and culverts should be credited to this account.

OVER AND UNDER GRADE CROSSINGS.

This account includes cost of material used (less salvage) and labor expended in repairing and renewing overhead bridges and viaducts of all kinds (except station overhead footbridges not public highways), log chutes and rollways erected over the tracks of a carrier, and roadways of undergrade crossings, foot or wagon (except subways not public highways); cost of drainage and excavations for under grade crossings; expenses of opening public roads for purposes of eliminating grade crossings.

GRADE CROSSINGS, FENCES, CATTLE GUARDS, AND SIGNS.

This account includes:

HIGHWAY GRADE CROSSINGS.— Cost of material used (less salvage) and labor expended in repairing and renewing street and road (including farm) crossings at grade, crossing drains, crossing gates, crossing signal bells, and batteries with track instruments and connections; and warning signals; cost of water pipes, water and hose for sprinkling grade crossings; and payments of assessments for street repairs or sewers at crossings. (Street repairs or sewers within the limits of shop grounds or immediately adjacent to station buildings should be charged to account "Buildings, Fixtures, and Grounds.")

FENCES AND CATTLE GUARDS.— Cost of material used (less salvage) and labor expended in repairing and renewing right-of-way fences, cattle guards, wing fences, aprons, and hedges.

SIGNS.— Cost of yard-limit signs; subdivision boards; mile, section, whistle, water station, water trough, slow, stop, and boundary posts; overhead bridge and tunnel cautions; monument stones, and all other roadway signs.

NOTE.— The cost of station and telegraph signs, fences, and hedges around building sites and shop grounds, and of paving sidewalks, streets, and driveways within the limits of or immediately adjacent thereto, should be charged to account "Building, Fixtures, and Grounds."

SNOW AND SAND FENCES AND SNOWSHEDS.

This account includes all expenses of repairing, renewing, and replacing permanent and portable snow and sand fences (except when the permanent fence takes the place of right-of-way fence, in which case the expense should be charged to the account "Grade Crossings, Fences, Cattle Guards, and Signs"), snowsheds, including necessary rock filling, and cost of protecting from fire; pay of snowshed watchmen and cost of supplies used by them, cost of planting and caring for trees to protect track from snow.

NOTE.— The cost of distributing and setting up portable snow fence panels, and gathering, loading, hauling, unloading, and piling should be charged to account "Removal of Snow, Sand, and Ice."

SIGNALS AND INTERLOCKING PLANTS.

This account includes:

INTERLOCKING PLANTS.— Cost of material used (less salvage) and labor expended in repairing and renewing the buildings and all appliances of interlocking plants, power interlocking plants, and all machinery such as air compressers, levers, boilers, dynamos, engines, and machinery and fixtures used in connection therewith.

SIGNALS.— Cost of material used (less salvage) and labor expended in repairing and renewing block, automatic, and semi-automatic signals.

OTHER EXPENSES.— Cost of material used (less salvage) and labor expended in repairing and renewing home and distant signals, signal posts, signal bridges, semaphores, train-order signals or order boards, and flag-station signals, gates at crossings of other railways, and all other road or track signals not provided for above, used in the government of the movement of trains, including signal lamps and their connections. Pay of signal engineers and supervisors of signals and their assistants, their office and traveling expenses; also pay of mechanics and laborers and cost of special tools while engaged in repairing and renewing interlocking plants and signals.

NOTE.— This account does not include the cost of maintaining and renewing track material proper required in connection with interlockers, such as switches, special track fastenings, split rails, frogs, etc., which costs should be charged to account "Other Track Material."

TELEGRAPH AND TELEPHONE LINES.

This account includes:

TELEGRAPH.— Cost of material used (less salvage) and labor expended in repairing and renewing telegraph lines owned by a carrier, or for which it is responsible; also cost of conduits, poles, cross-arms, wire, insulators, cables, cable boxes, instruments, battery jars, switchboards, and all other appurtenances forming a part of the plant. Pay of chief line repairmen, linemen, and other employees, and cost of special tools used by them; also pay, office and traveling expenses of superintendent and assistant superintendent of telegraph, their clerks and attendants.

TELEPHONE.— All expenses similar to the above, incurred in connection with telephone lines, and telephone boxes on telegraph and telephone poles.

Pay of work-train enginemen, trainmen, and enginehousemen, and other employees, cost of fuel, stores, and other supplies for work-train locomotives and cars and of oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged on work pertaining to telegraph and telephone lines.

NOTE.— The salaries and expenses of superintendents and assistant superintendents of telegraph and their clerks when engaged in both maintaining and operating telegraph and telephone lines should be charged 50 per cent. to account "Telegraph and Telephone Lines" and 50 per cent. to account "Telegraph and Telephone — Operation."

ELECTRIC POWER TRANSMISSION.

This account includes cost of material used (less salvage) and labor expended in repairing and renewing all appliances for transmitting power from power houses and substations to the place where it is to be applied; covers span, guard, feed, and overhead trolley wires, poles, cross-arms, brackets, insulators and connections, third rail, including braces, supports, and devices for insulating, covering, or protecting; bonding rails, including connecting plugs, insulating mats, plugs, or other devices; switchboards, switches, cut-outs, transformers, etc. (except at power and substations); pay of electricians, mechanics, and other employees engaged in repairing and renewing electric power transmission lines; also pay of work-train motormen, enginemen, trainmen, and enginehousemen and other employees, and cost of fuel, electric current, stores and other supplies for work-train locomotives and cars, and of oil and wicking used in lanterns of work-train enginemen and trainmen while such employees and equipment are engaged on work pertaining to electric power transmission lines.

BUILDINGS, FIXTURES, AND GROUNDS.

This account includes all expenses incident to repairing and renewing buildings owned by a carrier and used in its operations (not otherwise provided for herein) and maintaining driveways and grounds connected therewith, as follows:

BUILDINGS.— Cost of material used (less salvage) and labor expended in repairing and renewing buildings and platforms; also station subways and station overhead footbridges not public highways and stairways for approaches to stations; and in painting, glazing, graining, varnishing, papering, calcimining and decorating buildings; signs on buildings; building permits; cost of land for buildings when chargeable to expenses; removing old structures, and removing snow from roofs of buildings.

The following is a list of the more important structures classified as buildings:

Air-compressing houses,
Baggage rooms,
Bins for material,
Boarding houses,
Breakwaters for protection of buildings,
Buildings and rooms for trainmen,
Buildings on piers,
Carpenter shops,
Car sheds,
Coal chutes,
Coal chute, engine-house,
Coal chute, inclines (including tracks thereon),
Coal hoists,
Coaling platforms,
Dry houses,
Dwellings,
Eating houses,
Elevators,
Enginehouses,
Express buildings,
Fire-engine houses,
Foundries,
Fuel houses or stations,
Gas compressing houses,
General offices,
Grain cribs,
Grain elevators,
Grain warehouses,
Greenhouses,
Hand-car houses,
Hay houses,
Hose houses,
Houses for oil and lanterns used by trainmen,
Ice houses,
Laboratories,
Lumber sheds,
Mail cranes,
Milk stands,
Offices,
Offices, general,
Oil houses,
Outhouses,
Planing mills,
Platforms, passenger,
Platforms, freight,
Power houses,
Power houses for electric traction lines,
Pump houses,
Reading rooms,
Repair shops,
Rooms for Y.M.C.A.,
Roundhouses,
Sand houses,
Scrap bins,
Section houses, dwelling,
Shops, blacksmith,
Shops, car,
Shops, machine,
Stables,
Station platforms,
Station signs,
Station subways,
Station stairways,
Stations, freight,
Stations, passenger,
Stock pens,
Storehouses,
Switch-tender houses,
Tanks, gas,
Tanks, oil,
Tanks, water,
Telegraph offices,
Test rooms,
Tool houses,
Track scales,
Transfer houses,
Waiting rooms,
Warehouses,
Wash rooms,
Watchhouses,
Water stations.

FIXTURES.— Cost of fixtures (less salvage), such as bunks, counters, file cases, ice chests, railings, shelving, washbowls,

water coolers, etc., when immovable and built in as a part of the structure; also cost of repairing and renewing such fixtures.

MACHINERY.— Cost of material used (less salvage) and labor expended in repairing and renewing machinery and structures (except tools and machinery chargeable to accounts "Signals and Interlocking Plants," "Shop Machinery and Tools," and "Power Plant Equipment") used in connection with buildings, such as air compressers, armatures and fields, ash buckets, ash hoists, belting, boilers, chutes, cisterns, coal buckets, coal buggies, coal pockets, cranes, derricks, dump cars for fuel plants, dynamos and parts, fire engines, fire extinguishers, fire hose, gas pumps, hoists, hose carts, hose reels, hydrants, hydraulic rams, pipe lines, pumps, sand driers, scales for weighing fuel, screens, shafting, standpipes, stationary engines, steam pipes, switchboards and parts (except telegraph and telephone), tipples, track tanks, trestles, water troughs, windmills, and wood racks.

OTHER EXPENSES.— Cost of material used (less salvage) in repairing and renewing transfer tables and turntables, including tracks thereon, cinder pits, drop pits, tracks in engine-houses, shops, and storehouses and on inclines of fuel stations, framework for shafting, foundations for machinery, and stationary scales of all kinds, including foundations, platforms, supports for dead rails, beams, weights, and all fixtures and appurtenances; also the cost of draining scale pits and testing and inspecting scales; expense of protecting pipes, and of driiling, testing, and prospecting for water supply, and payments for permanent water rights.

Cost of material used (less salvage) and labor expended in repairing and renewing stationary fixtures used in connection with heating and lighting buildings; such as arc lamps, chandeliers, electric-light fixtures, electric-light wiring, electroliers, furnaces, gas burners, box lamps at stations, lamps when permanently attached to buildings, pipes, radiators, and registers.

Cost of repairing and renewing stationary fixtures used for supplying buildings with water, or for draining; water pipes, water closets, and washstands; freight and passenger elevators; piping, hydrants, and other permanent fixtures for cleaning, heating, and lighting cars; ore and coal conveyors; cleaning sewers, framing cross-ties for water troughs, protection against fire, such as water mains and fire plugs; also protecting buildings and grounds against floods and washouts by means of walls and embankments.

GROUNDS.— Cost of material used (less salvage) and labor expended in repairing and renewing fences, hedges, walls, sidewalks, and streets within the limits of shop grounds, or immediately adjacent to buildings, not provided for elsewhere; fences between tracks at stations; and driveways and alleys used for receipt or delivery of passengers or freight at stations or in yards; dams, ponds, reservoirs, and wells. Payments of assessments for street repairs, sewers, or other public improvements affecting building sites and shop grounds. Cost of laying out, cleaning (except ordinary cleaning performed by station cleaners), grading, draining, mowing, and beautifying shop and station grounds, and landscape gardening (including cost of plants at such grounds); also cost of trees and shrubs, and of maintaining and operating nurseries. Pay of subdivision foremen, work-train enginemen, trainmen, and enginehousemen, and of employees engaged in operating steam shovels, scrapers, pile drivers, and ditchers; cost of fuel, stores, and other supplies for work-train locomotives and cars, and oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged on work pertaining to buildings and grounds.

NOTE A.— This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which actual renewal is made.

NOTE B.— Insurance recovered on buildings, fixtures, and grounds should be credited to this account.

NOTE C.— This account should not include costs of repairing and renewing buildings, fixtures, and grounds, the operations of which are included in "Outside Operations."

DOCKS AND WHARVES.

This account includes cost of material used (less salvage) and labor expended in repairing and renewing docks, wharves, piers, and other landings, ferry slips, transfer bridges, pontoons, slips, bulkheads, jetties, and inclines thereto, including filling, strengthening, bracing, and painting; expenses of operating pile drivers, tugs, barges, and floats, while engaged on such work.

Cost of dredging about docks, piers, bulkheads, and ferry slips, or for approaches to such properties, and removing material dredged out; expenses of operating dredges, mud scows, barges, and floats, and pay of crews, divers, and pilots while engaged on such work; cost of crib work, racks, or caissons constructed for preserving the depth of water secured by dredging;

cutting ice around docks and wharves to prevent damage; guard and other piling and protection from damage by drift or ice; also pay of supervisors of docks and wharves.

Pay of work-train enginemen, trainmen, and enginehousemen, and of employees engaged in operating pile drivers, dredges, and tugboats; cost of fuel, stores, and other supplies for work-train locomotives and cars, and of oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged on work pertaining to docks and wharves.

NOTE A.— Cost of maintenance of tracks and buildings on docks and wharves should be charged to other appropriate accounts herein provided.

NOTE B.— This account should not include costs of repairing and renewing docks and wharves the operations of which are included in "Outside Operations."

ROADWAY TOOLS AND SUPPLIES.

This account includes cost of roadway tools when chargeable to expenses (except tools otherwise provided for) and cost of all material used (less salvage), and labor expended in repairing and renewing all tools, implements, flags, and lanterns used in repairing roadway, tracks, interlocking plants and signals, electric traction lines, fences, road crossings, signs, telegraph lines, bridges, culverts, buildings, and other structures.

Cost of oil, waste, or like material used on hand cars and hand trucks, oil and wicking used in lanterns of track walkers, track watchmen, or patrolmen; ice and oatmeal for drinking water of track repair men; and heating and lighting subdivision tool houses.

The following is a list of the more important roadway tools chargeable to this account:

Adzes,
Anvils,
Augers,
Axes,
Ballast forks,
Bars, claw,
Bars, crow,
Bars, lining,
Bars, pinch,
Bars, raising,
Bars, tamping,
Braces and bits,
Brooms,
Brush hooks,
Cables,
Cable stretchers,
Cans, oil,
Cans, water,
Cant hooks,
Cars, hand,
Cars, lever,
Cars, motor inspection,
Cars, push,
Chains,
Chisels, track,
Curbing hooks,
Dippers,
Drawing knives,
Drill bits,
Drills,
Engines, hoisting,
Flags, signal,
Furnaces, portable,
Grindstones,
Hammers, napping,
Hammers, paving,
Hammers, spiking,
Handles, adz,
Handles, ax,
Handles, hatchet,
Handles, maul,

Handles pick,
Hatchets,
Hoes,
Hydraulic outfits,
Jack levers,
Jacks, hydraulic,
Jacks, ratchet,
Jacks, screw,
Kegs, water,
Lanterns and fixtures,
Lawn mowers,
Levels,
Lines for ditching,
Lines, tape,
Nippers,
Oilstones,
Padlocks,
Pails, water,
Paint brushes,
Picks, clay,
Picks, tamping,
Pike poles,
Pile drivers, not on cars,
Plows,
Post-hole diggers,
Post-hole tampers,
Punches,
Rail benders,
Rail tongs,
Rail unloaders,
Rakes,
Ratchet drills,
Rock crushers,
Rope,
Saws, crosscut,
Saws, hand,
Scrap boxes,
Scythes,
Shovels,
Shovels, coal,
Shovels, railroad,
Sickles,
Signal lanterns,
Sledges,
Spades,
Spike mauls,
Spike pullers,
Spot boards,
Squares,
Straightening machines,
Stone drills,
Switch ropes (when used in repairing roadway),
Tapelines,
Thermometers for laying rail,
Timber trucks,
Tongs,
Tool boxes,
Torches,
Track gages,
Track jacks,
Track levels,
Velocipedes,
Vises,
Weed spuds,
Wheelbarrows,
Whetstones,
Wood chisels,
Wood mallets,
Wrenches, monkey,
Wrenches, track.

WORK EQUIPMENT — REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, and lettering work or service equipment of all classes (see "Note A" under this account), furniture for cabin or caboose cars, and fixtures for all work or service cars, including cost of renewing same; such as bunks, coal boxes, coal hods, curtains, cushions, lamp fixtures, links and pins, screens, stoves, and fixtures; also cost of repairing commercial cars and locomotives when assigned to and in maintenance-of-way service; changes made in such cars to fit them for work service, and refitting them for commercial service; cost of repairing floating equipment used in maintenance or construction of a carrier's property, such as floating pile drivers, dredges, scows, etc.; cost of supervision, cutting up condemned work cars, and repairing cars of foreign lines damaged on the line while in a carrier's work service; material used by car inspectors and car repair men while engaged in inspecting and making light repairs; small hand tools used exclusively in inspecting and repairing work equipment; expenses of fitting cars with devices for special maintenance-of-way work; traveling expenses of employees whose pay is chargeable to this account; payments of royalties or for patent rights on brakes, brake fixtures, and other

appliances used on work or service equipment; and payment for cars of foreign lines destroyed on the line while in a carrier's work service; also proportion of shop expenses as provided in Note following account "Other Expenses" under head of "Maintenance of Equipment."

The value of old material released during repairs, insurance recovered, and repayments from other roads should be credited to this account.

NOTE A.— The following equipment is classified as work equipment:

Ballast,
Ballast, unloaded cars,
Boarding,
Bridge,
Camp,
Cinder,
Derrick,
Ditching,
Dump,
Grading,
Gravel,
Outfit,
Painters,
Pile drivers,
Rail saw,
Scale test,
Snow dozer,
Snow drag,
Snowplows (not attached to locomotives but moved by them),
Sprinkling,
Steam shovels,
Steam wrecking derricks,
Supply,
Sweeper,
Tool,
Tool and block,
Water,
Weed burner,
Wrecking.

NOTE B.— The word "repairs" as here used includes all repairs to or renewals of parts of work equipment commonly known as running repairs; also repairs or renewals of the more important or vital parts of work equipment, the necessity for which is caused by breakage or failure while in service; also the repairs to work equipment damaged through accident or otherwise necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

NOTE C.— The cost of repairing work equipment of foreign lines waybilled as freight, damaged in transit should be charged to account "Loss and Damage — Freight," and damage to work equipment of foreign lines having trackage rights over a carrier's lines damaged in collision or wrecks for which a carrier is liable should be charged to account "Damage to Property."

WORK EQUIPMENT — RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all work equipment condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of work equipment retired.

NOTE.— The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

WORK EQUIPMENT — DEPRECIATION.

This account includes a monthly charge of one-twelfth (1-12) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of work equipment, to provide a fund for replacement when retired.

INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with maintenance of way and structures; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.— Witness fees and other expenses in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.— When contributions are made to hospitals, the total thereof should be distributed to the several "Injuries to Persons" accounts as follows: 25 per cent to "Maintenance of Way and Structures," 25 per cent to "Maintenance of Equipment," and 50 per cent to "Transportation Expenses."

NOTE C.— The pay and expenses of claim adjusters, clerks, chief surgeons, and others whose pay can not be actually allocated to any case should be divided equally between personal injury and other claims over which they have jurisdiction.

STATIONERY AND PRINTING.

This account includes the cost of stationery, stationery supplies, printing, books, and blank forms used in connection with "Maintenance of Way and Structures." (Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence.")

The following is a list of the more important items chargeable to this account:

Adding machines,
Addressographs and supplies,
Arm rests,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank paper,
Blank tablets,
Blotters,
Blotting paper,
Blue print paper,
Books for field notes,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard,
Cards,
Circulars,
Computing tables,
Copy (impression) books,
Copying brushes,
Copying presses,
Crayons,
Cross-section books,
Cross-section paper,
Cyclostyles,
Dating stamps and ribbons,
Drawing paper,
Duplicators,
Electric pens,
Envelopes,
Erasers, rubber and steel,
Eyelets,
Eyelet punches,
Forms,
Glass pens,
Hektographs,
Indexes,
Ink for writing and drawing,
Inkstands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs,
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs,
Parchment paper,
Pencils for writing and drawing,
Pencil sharpeners,
Pens for writing and drawing,
Penholders,
Penracks,
Pins,
Postage,
Printed cards,
Printed tablets,
Profile books and paper,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrapbooks,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand notebooks,
Sponges,
Sponge cups,
Stamps, impression,
Stylographs,
Tablets,
Tape,
Telegraph blanks,
Tissue (impression) paper,
Tracing cloth,
Tracing paper,
Twine,
Typewriters and ribbons,
Wastebaskets,
Water colors,
Water holders,
Wage tables,
Wrapping paper,
Wringers for copying presses.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring buildings, and other structures, work equipment of all classes, other property, and persons against loss, damage, or injury by fire, accident, or other causes when such loss, damage, or injury would otherwise be chargeable to "Maintenance of Way and Structures."

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

OTHER EXPENSES.

This account includes all expenses in connection with maintenance of way and structures not properly chargeable to other "Maintenance of Way and Structures" accounts.

MAINTAINING JOINT TRACKS, YARDS, AND OTHER FACILITIES — DR.

This account includes a carrier's proportion of costs incurred to maintain joint tracks, yards, terminals, and other facilities maintained by other companies.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of maintaining joint tracks, yards, and other way and structure facilities maintained by other companies, but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

MAINTAINING JOINT TRACKS, YARDS, AND OTHER FACILITIES — CR.

This account includes the proportion of costs to maintain joint tracks, yards, terminals, and other facilities maintained by a carrier chargeable to other companies.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of maintaining joint tracks, yards, and other way and structure facilities maintained by a carrier, but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

II. MAINTENANCE OF EQUIPMENT.

SUPERINTENDENCE.

This account includes:

Pay of officers.— Pay of vice-president or assistant when directly in charge of equipment, general superintendent of motive power, assistant to general superintendent of motive power, mechanical superintendent, superintendent of motive power, mechanical engineer, assistant mechanical engineer, chief chemist, engineer of tests, assistant engineer, supervisor of car department, electrical engineer, assistant electrical engineer, chemist, assistant chemist, master car builder, master mechanic, general foremen, chief car inspector, traveling boiler inspector, general car inspector, and other officials engaged in the maintenance-of-equipment department.

Pay of clerks and attendants.— Pay of chief motive power clerk, chief and other clerks, motive power clerks and their assistants, shop clerks, draftsmen, and attendants in offices and on special cars of officers whose pay is charged to this account.

Office and other expenses.— Rent and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, heat, light, ice, water, furniture, and supplies for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; cost of provisions for and expenses of special cars when used by them; and cost of running special trains for officials mentioned; premiums on fidelity bonds, and dues of such officers and their assistants for membership in master mechanics' and master car builders' associations.

Cost of drafting and engineering instruments and expenses of repairing them; also cost of supplies (except stationery and printing) used by officers and employees whose pay is charged to this account, such as atlases, barometers, books — scientific and reference, boxes for blue prints, boxes for drawing instruments, cameras and supplies therefor, compasses, surveys, directories, drawing boards, drawing instruments, field glasses, magnifiers, oil stones, pantographs, parallel rulers, periodicals, plane tables, planimeters, reading glasses, scales, slide rules, straightedges, tacks for drawing boards, tapelines, tee squares, telescopes, thermometers, tin boxes for tracings and prints, triangles, tripods, and verniers.

Note A.—When employees enumerated above are engaged on construction or other work not chargeable to "Maintenance of Equipment," their pay and expenses should be charged to the specific work on which engaged.

NOTE B.—When officers and others above enumerated have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

STEAM LOCOMOTIVES — REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing steam locomotives and tenders, and fixtures thereof (except as otherwise provided for); such as air signal equipment, including hose, arm rests, awnings, brake fixtures, cab and steam-gage lamps, cab cushions, clocks, coal boards, fire extinguishers permanently attached to locomotives, gongs, head lamps, pneumatic sanding equipment, seat boxes, speed recorders, steam and other power brakes, steam-heat appliances, including hose and all other appliances of like nature, storm doors, tool boxes; also cost of supervision; pay of locomotive inspectors engaged in inspecting all parts of locomotives and tenders (except pay of smokestack and ash-pan inspectors, which should be charged to account "Enginehouse Expenses — Yard" or "Enginehouse Expenses — Road"), pay of employees engaged in sponging tender, driving and truck boxes of locomotives undergoing repairs in shops (but pay of employees similarly engaged on locomotives not undergoing repairs in shops should be charged to account "Enginehouse Expenses — Yard" or "Enginehouse Expenses — Road"), and cost of cutting up condemned locomotives and tenders; small hand tools used exclusively in locomotive repairs; special service, such as bringing locomotives to shops or watching them while on the way to shops for repairs, and trying locomotives after having been repaired; traveling expenses of employees whose pay is chargeable to this account; and payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on locomotives; also proportion of shop expenses as provided in Note following account "Other Expenses."

The value of old material released during repairs and insurance recovered should be credited to this account.

NOTE A.—The word "repairs" as here used includes all repairs on or renewals of parts of locomotives and tenders commonly known as steam-locomotive fixtures or attachments, and classified as running or roundhouse repairs; also repairs to or renewals of the more important or vital parts of locomotives and tenders, the necessity for which is caused by breakage, failure, or accident while in service; also the repairs to a steam locomotive or tender damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

NOTE B.—The cost of repairing steam locomotives and tenders of foreign lines waybilled as freight, damaged in transit, should be charged to account "Loss and Damage—Freight," and the cost of repairing steam locomotives of foreign lines having trackage rights over a carrier's line damaged in collision or wreck for which a carrier is liable should be charged to account "Damage to Property."

STEAM LOCOMOTIVES — RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all steam locomotives condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of steam locomotives retired.

NOTE A.— Electric locomotives permanently retired from service, but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation, or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

STEAM LOCOMOTIVES — DEPRECIATION.

This account includes a monthly charge of one-twelfth (1-12) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of steam locomotives, to provide a fund for replacement when retired.

ELECTRIC LOCOMOTIVES — REPAIRS.

This account includes all costs analogous to those set forth under the account "Steam Locomotives — Repairs."

NOTE A.—The word "repairs" as here used includes all repairs to or renewals of parts of electric locomotives commonly known as fixtures or attachments, and classified as running or roundhouse repairs; also repairs to or renewals of the more important or vital parts of electric locomotives, the necessity for which is caused by breakage, failure, or accident while in service; also repairs to an electric locomotive, damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of wear and tear from use.

NOTE B.—The cost of repairing electric locomotives of foreign lines waybilled as freight, damaged in transit, should be charged to account "Loss and Damage—Freight," and the cost of repairing electric locomotives of foreign lines having trackage rights over a carrier's line damaged in collision or wreck for which a carrier is liable should be charged to account "Damage to Property."

ELECTRIC LOCOMOTIVES — RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all electric locomotives condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of electric locomotives retired.

NOTE A.— Electric locomotives permanently retired from service, but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation, or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

ELECTRIC LOCOMOTIVES — DEPRECIATION.

This account includes a monthly charge of one-twelfth (1-12) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of electric locomotives to provide a fund for replacement when retired.

PASSENGER-TRAIN CARS — REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, varnishing, finishing, and lettering railway passenger-train cars of all classes (see "Note A" under this account), and cost of repairing and renewing furniture and fixtures thereof, such as brake gear, carpets, cases, chairs, coal boxes, coat hooks, curtains, cushions, electric bells, ice boxes, ice tanks, lamp canopies, lamps, except signal or train), linoleum, mail catchers, mats, matting, pigeon-holes, racks, ranges, rugs, signal and bell cord hangers, speed recorders, stoves, tiles, water tanks; cost of material used and labor expended in cleaning or scrubbing preparatory to painting; scraping and burning off old paint; reupholstering seats and chairs; rewiring, repairing, and

renewing curtains and fixtures; cost of electric-lighting fixtures permanently attached to cars; gas tanks, gas gages, and gas, oil, and carburetor lamps; piping and other permanent fixtures used in gas lighting; all appliances used in carburetor lighting permanently attached to and forming part of a car; steam pipes, radiators, and other permanent appliances for heating cars, including steam-heat hose; also cost of supervision; pay of car inspectors while engaged in inspecting passenger-train cars, and cost of cutting up such cars when condemned; also repairs made to passenger-train cars of foreign lines in service of a carrier for which it is responsible. Cost of testing air brakes; material used by car inspectors and car repair men while engaged in inspecting and making light repairs to cars at stations, yards, and elsewhere. Cost of small hand tools used exclusively in inspecting and repairing passenger-train cars; traveling expenses of employees whose pay is chargeable to this account, and payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on passenger-train cars; payments to foreign lines for passenger-train cars belonging to such lines destroyed on the line of a carrier while in its service; also proportion of shop expenses as provided in Note following account "Other Expenses."

The value of old material released during repairs, insurance recovered, and repayments from other roads, should be credited to this account.

The cost of repairing special features of passenger-train cars, the operations of which are treated as "Outside Operations," should not be charged to this account.

NOTE A.—The following cars are classified as passenger-train cars:

Air-brake instruction,	Dining,	Passenger,
Baggage,	Emigrant,	Passenger — baggage — mail,
Baggage — express,	Express,	Pay,
Baggage — mail,	Library,	Postal,
Buffet,	Mail,	Refrigerator — express,
Business,	Milk,	Smoking,
Café,	Observation,	Street,
Chair,	Officers',	Tourist.
Colonist,	Parlor,	
Combination passenger and baggage,	Parlor — baggage,	

NOTE B.—The word "repairs" as here used includes all repairs to or renewals of parts of passenger-train cars, commonly known as fixtures or attachments and classified as running repairs; also repairs to or renewals of the more

important or vital parts of passenger-train cars, the necessity for which is caused by breakage or failure while in service; also the repairs to passenger-train cars, damaged through accident or otherwise, necessary to restore them to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

NOTE C.—The cost of repairing passenger-train cars of foreign lines waybilled as freight, damaged in transit, should be charged to account "Loss and Damage—Freight," and the cost of repairing passenger-train cars of foreign lines having trackage rights over a carrier's line damaged in collision or wreck for which a carrier is liable should be charged to account "Damage to Property."

PASSENGER-TRAIN CARS—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all passenger-train cars condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of passenger-train cars retired.

The cost of renewing passenger-train cars, the operations of which are treated as "Outside Operations" (except dining, café, and buffet cars) should not be charged to this account.

NOTE A.—Passenger-train cars permanently retired from service but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

PASSENGER-TRAIN CARS—DEPRECIATION.

This account includes a monthly charge of one-twelfth (1-12) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of passenger-train cars, to provide a fund for replacement when retired.

The charge for depreciation on passenger-train cars, the operations of which are treated as "Outside Operations" (except dining, café, and buffet cars) should not be charged to this account.

FREIGHT-TRAIN CARS—REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, and lettering freight-

train cars of all classes (see "Note A" under this account), furniture for cabin or caboose cars, and fixtures for all freight-train cars, including cost of renewing same; such as brake gear, coal boxes, coal hods, curtains, cushions, deck lamps, flag and torpedo boxes when attached to cars, ice boxes, lamp fixtures, links and pins, racks, stoves and fixtures; also cost of fixed or permanent grain doors and lumber for them; racks and ventilating systems for refrigerator cars, and material used and labor expended in double-decking cars for live stock; also cost of supervision; pay of car inspectors while engaged in inspecting freight-train cars; and cost of cutting up such cars when condemned; also repairs, for which a carrier is liable, made to freight-train cars of foreign lines in its service. Cost of testing air brakes; material used by car inspectors and car repair men while engaged in inspecting and making light repairs to cars at stations, yards, and elsewhere. Small hand tools used exclusively in inspecting and repairing freight-train cars. Traveling expenses of employees whose pay is chargeable to this account; expenses of light-weighting freight-train cars; payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on freight-train cars; payments for foreign freight-train cars destroyed on the line while in a carrier's service, or to foreign roads for repairs to a carrier's freight-train cars; also proportion of shop expenses as provided in Note following account "Other Expenses."

The value of old material released during repairs, insurance recovered, and repayments from other roads should be credited to this account.

NOTE A.—The following cars are classified as freight-train cars:

Beer,
Box,
Cabin,
Caboose,
Charcoal,
Coal,
Coke,
Dump (commercial, coal or stone),
Flat,
Fruit,
Furniture,
Gondola,
Gondola — hopper,
Gondola — long,
Gun trucks,
Hay,
Lime,
Logging,
Oil tanks,
Ore,
Platform,
Poling,
Poultry,
Produce,
Rack,
Refrigerator,
Stock,
Tank and water (when used as commercial cars).

NOTE B.—The word "repairs" as here used includes all repairs to or renewals of parts of freight-train cars commonly known as running repairs; also repairs to or renewals of the more important or vital parts of freight-train cars, the necessity for which is caused by breakage or failure

while in service; also the repairs to freight-train cars damaged through accident or otherwise, necessary to restore them to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

NOTE C.—The cost of repairing freight-train cars of foreign lines waybilled as freight, damaged in transit, should be charged to account "Loss and Damage—Freight," and the cost of repairing freight-train cars of foreign lines having trackage rights over a carrier's line damaged in collision or wreck for which a carrier is liable should be charged to account "Damage to Property."

FREIGHT-TRAIN CARS — RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all freight-train cars condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of freight-train cars retired.

NOTE A.—Freight-train cars or parts thereof (such as trucks) permanently retired from service, but held, pending disposition, should be written out of service through this account and carried in an appropriate material account at a nominal valuation or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

FREIGHT-TRAIN CARS — DEPRECIATION.

This account includes a monthly charge of one-twelfth (1-12) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of freight-train cars to provide a fund for replacement when retired.

ELECTRIC EQUIPMENT OF CARS — REPAIRS.

This account includes cost of material used and labor expended in repairing and renewing motors affixed to cars, and their connections, as distinguished from independent electric locomotives used in connection with electric power for the propulsion of trains or cars; dynamo covers, rheostats, reversing, cut-out, and main motor switches, power boxes, motor boxes, power levers, trolley poles, trolleys, third-rail contact appliances, wiring, inspecting, cables, lightning arrestors, pans, brush holders, and motor pans.

NOTE.—The word "repairs" as here used includes all repairs to or renewals of parts of electric equipment of cars commonly known as running repairs; also repairs to or renewals of the more important or vital parts of electric equipment of cars, the necessity for which is caused by breakage or failure while in service; also the repairs to electric equipment of cars damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

ELECTRIC EQUIPMENT OF CARS — RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all electric equipment of cars condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of electric equipment of cars.

NOTE A.— Electric equipment of cars permanently retired from service, but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation, or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

ELECTRIC EQUIPMENT OF CARS — DEPRECIATION.

This account includes a monthly charge of one-twelfth (1-12) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of electric equipment of cars to provide a fund for replacement when retired.

FLOATING EQUIPMENT — REPAIRS.

This account includes, when not chargeable to "Outside Operations:"

STEAMBOATS AND TUGBOATS.— Cost of material used and labor expended in repairing steamships, steamboats, power launches, steam lighters, ferry, transfer, tug, and all other boats propelled by their own power (see "Note A" under this account); also boilers, engines, masts, rigging, sails, wood foundations, bearings for machinery, wheels, rudders, shafts, steering gear, ventilators, electric plants, steam and hot-water fixtures, and all other parts; furniture and fixtures of such boats, including cost of renewing machinery, furniture, and fixtures, such as anchors, axes, barom-

eters, beds and bedding, binnacle lamps, block and tackle, capstan bars, carpets, chairs, charts, clocks, compasses, copying presses, counters, desks, engine furnishings, fire buckets, fire extinguishers, flue cleaners, gang planks, hatchets, hooks, keys, lamps (when permanently attached to boats), life-preservers, lines, lineoleum, logs and log lines, mats, matting, mattresses, oil cans, pianos on passenger boats, pillows, pokers, racks, railings, rugs, safes, scales, scrapers, settees, shovels, splice bars, spyglasses, stoves and stove furniture, tables, ticket cases and fixtures, tool boxes, tools, wrenches; payments of royalties, or for patent rights on improved machinery. Pay and expenses of shore engineers, shore captains, and their assistants when engaged in supervising the maintenance of floating equipment.

The value of old material released during repairs and insurance recovered should be credited to this account.

BARGES, CAR FLOATS, AND CANAL BOATS.—Cost of material used and labor expended in repairing barges, canal boats, car and other floats, dredges, lighters, and scows (see "Note B" under this account); also hulls, decks, cabins, rigging, and all other parts and furniture and fixtures of such boats, including cost of renewing machinery, furniture, and fixtures, such as those enumerated above.

The value of old material released during repairs and insurance recovered should be credited to this account.

NOTE A.—The following floating equipment is classified as steamboats and tugboats:

Ferryboats,	Steamboats,	Transfer boats,
Power launches,	Steamships,	Tugboats.
Power lighters,		

NOTE B.—The following floating equipment is classified as barges, car floats, and canal boats:

Barges,	Car floats,	Lighters,
Canal boats,	Dredges,	Scows.

NOTE C.—The word "repairs" as here used includes all repairs to or renewals of minor parts of floating equipment; also repairs to or renewals of the more important or vital parts of floating equipment, the necessity for which is caused by breakage, failure, or accident while in service; also the repairs to floating equipment damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

FLOATING EQUIPMENT — RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all floating equipment condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of floating equipment retired.

The cost of renewing floating equipment, the operations of which are treated as "Outside Operations," should not be charged to this account.

NOTE A.—Floating equipment permanently retired from service, but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

FLOATING EQUIPMENT — DEPRECIATION.

This account includes a monthly charge of one-twelfth (1-12) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of floating equipment, to provide a fund for replacement when retired.

The charge for depreciation on floating equipment, the operations of which are treated as "Outside Operations" should not be charged to this account.

SHOP MACHINERY AND TOOLS.

This account includes:

REPAIRS.— Cost of material used, and labor expended in repairing tools and machinery in enginehouses and at locomotive and car shops and foundries, including stationary engines and boilers for furnishing power; scaffolds, shafting, belting, and other appliances for running machinery, cranes, hoists (power and hand), drop tables, jacks and other appliances used in connection therewith; also in repairing furnaces, forges, hydraulic and other portable jacks, portable scales, and sewing machines used in shops. Cost of repairing heating boilers should be charged to account "Buildings, Fixtures, and Grounds."

RENEWALS.— Cost of new tools and machinery (less salvage), used in enginehouses and at locomotive and car shops and

foundries, including stationary engines and boilers for furnishing power; scaffolds, shafting, belting and other appliances for running machinery, cranes, hoists (power and hand), drop tables, jacks and other appliances used in connection therewith; also furnaces, forges, hydraulic and other portable jacks, portable scales and sewing machines used in shops. Cost of renewing heating boilers should be charged to account "Buildings, Fixtures, and Grounds."

POWER PLANT EQUIPMENT.

This account includes:

STEAM AND WATER PLANT.—Cost of materials used (less salvage) and labor expended in repairing and renewing steam and water plant equipment, including engines and engine parts, appliances, and fixtures; belts, belt tighteners and fixtures; receivers, lubricators, and oiling devices; shafting, clutches, cranes, hoists, and other engine-room appliances, boilers, boiler fittings, and appliances, furnaces, economizers, stacks, mechanical draft machinery, pumps, feed-water heaters, purifiers, tanks, condensers, coal and ash conveying machinery, mechanical stokers, and other boiler-room appliances; piping and steam fitting, including valves, separators, water and sewer connections, and water meters.

ELECTRIC PLANT.—Cost of materials used and labor expended in repairing and renewing all electric equipment within the power house (not including the method of transmission of power beyond the power house), including generators and generator parts, dynamos, switch boards, cables, and feeder terminals, and wiring in connection therewith; storage batteries, transformers, boosters, rheostats, circuit breakers, meters, and other electric equipment.

INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with maintenance of equipment; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Witness fees and other expenses in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—When contributions are made to hospitals, the total thereof should be distributed to the several "Injuries to Persons" accounts as follows: 25 per cent to "Maintenance of Way and Structures," 25 per cent to "Maintenance of Equipment," and 50 per cent to "Transportation Expenses."

NOTE C.—The pay and expenses of claim adjusters, clerks, chief surgeons, and others whose pay can not be actually allocated to any case should be divided equally between personal injury and other claims over which they have jurisdiction.

STATIONERY AND PRINTING.

This account includes the cost of all stationery, stationery supplies, printing, books, and blank forms used in connection with maintenance of equipment. (Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence.")

The following is a list of the more important items chargeable to this account:

Adding machines,
Addressographs and supplies,
Arm rests,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank paper,
Blank tablets,
Blotters,
Blotting paper,
Blue print paper,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard
Cards
Circulars,
Computing tables,
Copy (impression) books,
Copying brushes,
Copying presses,
Crayons,
Cyclostyles,
Dating stamps and ribbons,
Drawing paper,
Duplicators,
Electric pens,
Envelopes,
Erasers, rubber and steel,
Eyelets,
Eyelet punches,
Forms,
Glass pens,
Hektographs,
Indexes,
Ink, for writing and drawing,
Ink stands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs,
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs,
Parchment paper,
Pencils, for writing and drawing,
Pencil sharpeners,
Penholders,
Penracks,
Pens, for writing and drawing,
Pins,
Postage,
Printed cards,
Printed tablets,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrap books,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand notebooks,

Sponges,
Sponge cups,
Stamps, impression,
Stylographs,
Tablets,
Tape,
Telegraph blanks,
Tissue (impression) paper,
Tracing cloth,
Tracing paper,
Twine,
Typewriters and ribbons,
Waste baskets,
Water colors,
Water holders,
Wage tables,
Wrapping paper,
Wringers for copying presses.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring all equipment and other property and persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to "Maintenance of Equipment."

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

OTHER EXPENSES.

This account includes all expenses in connection with maintenance of equipment not properly chargeable to other "Maintenance of Equipment" accounts.

EXPLANATORY NOTE—CLEARING ACCOUNT "SHOP EXPENSES."

It is recognized that costs incident to maintenance of equipment other than those enumerated herein not chargeable directly to any particular account provided, will be incurred, such as heating, lighting, water, watchmen, and incidentals. To provide for the distribution of such costs to proper expense accounts, a clearing account called "Shop Expenses" should be opened, to which these items and other unassignable items of expense at shops, enginehouses, repair tracks, and other places at which mechanical work is done should be charged. Such shop expenses should be apportioned among the various accounts affected on the basis of the amount of distributed labor charged to those accounts. The basis of distribution should be the relative proportion which the total amount of charges to "Shop Expenses" bears to the total of the distributed labor.

To avoid monthly fluctuations in the percentage of shop expenses to the total of distributed labor, carriers will be permitted to make the monthly apportionment on the basis of a fixed percentage for the fiscal year, provided the "Shop Expenses" account is adjusted and closed out at the end of that year.

The expenses above referred to are as follows:

HEATING.—Cost of fuel, including freight charges and handling, if any, used for heating shops and shop offices, repair tracks, and other places at which mechanical work is done, watchmen's and gate keepers' boxes, and inspectors' shanties.

LIGHTING.—Cost of electric current, gas, torches, lamp burners, lamp chimneys, lamps when not permanently attached to buildings, oil, incandescent lamps and carbons, and other material used for lighting shops and shop offices, repair tracks, and other places at which mechanical work is done; and cost of material used and labor expended in operating electric light plants and repairing electric light lamps at shops.

WATER.—Cost of water used in shops and shop offices, repair tracks, and other places at which mechanical work is done.

WATCHMEN.—Pay of watchmen, gate keepers, and policemen at shops, repair tracks, and other places at which mechanical work is done.

INCIDENTALS.—Pay of employees while attending fires and fire drills; cost of supplies for test rooms and laboratories incident to shop work, ice for shops, watchmen's uniforms, clocks, and call boxes, removing snow and ice from transfer tables and shop yards; traveling expenses not chargeable to other accounts; cost of cleaning privy vaults; oil, grease, waste, and other material used in lubricating shop machinery and tools; horses and horse keep, and repairing wagons and harness used in connection with shops. Cost of supplies and small hand tools used by mechanics on miscellaneous work and soon worn out, and pay of employees while making, repairing, or having charge of same; pay of shop foremen, assistant foremen, clerks, timekeepers, and shop accountants, stationary engineers and firemen, sweepers, cleaners, roustabouts, and other unskilled laborers employed in general work in and about shops and shop grounds; cost of fuel for forges, fuel, stores and supplies; and other undistributed shop expenses; all expenses of switching locomotives, including wages, repairs, fuel, and supplies when exclusively assigned to switching service at shops. (When switching at shops is performed by locomotives in regular switching service, all expenses of such switching should be charged to appropriate "Maintenance" and "Transportation" accounts.)

NOTE.—When shops, shop offices, repair tracks, and other places at which mechanical work is done, are supplied with heat from boilers used for running machinery, or with heat or light from plants used for heating, lighting, or other purposes, a proportion of the cost of such heat or light should be charged to this account on the basis of the service performed.

The following is a list of the more important supplies and small tools used in shop work:

Acid,
Adze handles,
Adzes,
Ammonia,
Auger bits,
Auger handles,
Augers,
Ax handles,
Axes,
Basins,
Bath brick,
Battery brushes,
Beeswax,
Bell cord,
Bits,
Bluestone,
Bone, granulated,
Borax,
Bottles,
Braces,
Brooms,
Brushes, dust,
Brushes, oil,
Brushes, paint,
Brushes, scrub,
Brushes, sweeping,
Brushes, varnish,
Brushes, wall,
Brushes, whitewash,
Brushes, window,
Buckets,
Carpenter tools furnished apprentices,
Casehardening,
Cement (belt),
Chalk,
Chalk lines,
Chamois skins,
Charcoal,
Clamps, hand,
Coal-pick handles,
Coal picks,
Compound for B. S. hammers,
Compound for welding,
Corks,
Cosmic (to prevent rust),
Crayon,
Cushion beaters,
Ditching lines,
Drinking cups,
Drinking glasses,
Dustpans,
Emery,
Emery boxes,
Emery cloth,
Emery paper,
Faucets,
File brushes,
File cards,
File handles,
Files,
Fire hooks (stationary boilers),
Fire shovels (stationary boilers),
Flags,
Fork handles,
Forks,
Forks, coke,
Flannel, canton,
Funnels,
Gimlets,
Glue,
Gluepots,
Glycerine,
Graphite,
Grinding compound,
Ground glass,
Hack-saw blades,
Hammers,
Hammers, babbitt,
Hand leathers,
Handles,
Hatchets,
Hoes,
Hydraulic-jack compound,
Keel,
Lampblack,
Lead,
Lead, red,
Lye,
Mallets,
Marking brushes,
Marking pots,
Measures, liquid,
Metallic tapes,
Mineral paste,
Mops,
Mop handles,
Muslin,
Oil cans,
Oilstones,
Padlocks,
Paint pots,
Picks,
Pipe-joint grease,
Pliers,
Plumbago,
Polish,
Polish, stove,
Potash,
Prisms,
Rail cutters,
Rakes,
Rasps,
Ratchet braces,
Resin,
Rope,
Rules,
Sal ammoniac,
Sandpaper,
Sand soap,
Saw blades,
Saws, hand,
Scoops,
Screwdrivers,

Screwdrivers, ratchet,
Screws,
Shellac,
Shovels,
Slates,
Slate pencils,
Sledges,
Soap,
Soda,
Solder,
Soldering fluid,
Spelter solder,
Spigots (oil barrels),
Spirit levels,
Spirit-level vials,
Sponges,
Sprinkling cans,
Squares,
Squirts (lubricating),
Stencil brushes,
Tacks,
Tapelines,
Tin cups,
Tool steel, for small hand tools,
Tripoli,
Trucks,
Twine,
Wash basins,
Wheelbarrows,
Whetstones,
White lead,
Whiting,
Window cloths,
Wire,
Wire brushes,
Wrenches, all kinds,
Zinc cakes,
Zincs.

EXPLANATORY NOTE—CLEARING ACCOUNT "STORE EXPENSES."

Where the words "Cost of Material" appear herein it is understood that they cover not only the cost of the material, but foreign roads' freight charges and the cost of inspection. Credit should be given for the value of the material removed, if any.

STORE EXPENSES.—A memorandum account called "Store Expenses" should be opened, to which should be charged the cost of purchasing, handling, storing material in and distributing it from the company's storehouses, including the pay of officers and employees in the purchasing and store departments, and their traveling, office, and other expenses. The total amount charged to this account, representing the "Storehouse Expense," should be apportioned on the value of the material issued from the store department, and the amount representing the "Purchasing Department" expenses should be apportioned on the value of the material issued which was purchased by that department.

To avoid monthly fluctuations in the percentage of store expenses to the value of material purchased or issued, carriers will be permitted to make a monthly apportionment on the basis of a fixed percentage for the fiscal year, provided the "Store Expenses" account is adjusted and closed out at the end of that year.

When a number of men are employed in the purchasing or inspecting of a single class of material, such as ties, their pay and expenses should be added to the cost of that material and not included in this "Store Expenses" account.

MAINTAINING JOINT EQUIPMENT AT TERMINALS — DR.

This account includes a carrier's proportion of costs to maintain equipment used for the operation of joint terminals maintained by other companies.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of maintaining joint equipment *at terminals* maintained by other companies but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

EQUIPMENT BORROWED — DR.

This account includes a portion of the gross rental accruing upon equipment of other companies used by a carrier for the conduct of its business, to cover a proper depreciation on such equipment while so used, in addition to repairs and renewals actually made.

NOTE.—In case of freight-train cars borrowed, 12 cents per car per day, while such cars are on the lines of a carrier should be charged to this account. The charge to this account for equipment other than freight-train cars should be determined by special agreement between the carriers, companies, or individuals interested. The amounts debited to this account should invariably equal the amounts credited to the clearing account "Hire of Equipment." *a*

MAINTAINING JOINT EQUIPMENT AT TERMINALS — CR.

This account includes the proportion of costs to maintain equipment used for the operation of joint terminals maintained by a carrier chargeable to other companies.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of maintaining joint equipment at terminals maintained by a carrier, but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

EQUIPMENT LOANED — CR.

This account includes a portion of the gross rental received by a carrier from other carriers, companies, or individuals for

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a See paragraphs designated as (4a) and (4b) in the following note descriptive of the clearing account "Hire of Equipment."

the use of its equipment while in use by other carriers, companies, or individuals (car service excepted), to cover that portion of depreciation charged to operating expenses during the period covered by a carrier's equipment while in use by other companies.

NOTE.—In the case of freight-train cars loaned, 12 cents per car per day while such cars are on the lines of other companies should be credited to this account. The credit to this account for equipment other than freight-train cars should be determined by agreement between the owner and the user. The amounts credited to this account should invariably equal the amounts charged to the clearing account "Hire of Equipment."*b*

b See paragraphs designated as (3a) and (3b) in the following note descriptive of the clearing account "Hire of Equipment."

EXPLANATORY NOTE—CLEARING ACCOUNT—HIRE OF EQUIPMENT.

To this account should be charged monthly:

(1) The gross accruals for the use of equipment of all classes belonging to another carrier or company on a basis of per diem, mileage, or rental.

To it should be credited monthly:

(2) The gross accruals for the use of a carrier's equipment while on the lines of other carriers, companies, or individuals ("Car Service" excepted), either on a basis of per diem, mileage, or rental.

To it should also be charged monthly:

(3a) An amount equal to 12 cents per car per day for the number of car-day's a carrier's freight-train cars are on the lines of other carriers or in use by other companies or individuals.

(3b) An amount equal to the portion of the depreciation and repairs charges, accruing against the carrier upon its equipment other than freight-train cars while on the lines of other carriers or in use by other companies or individuals.

NOTE.—These two debits should invariably equal the monthly credit to "Maintenance of Equipment" under the primary account "Equipment Loaned — Cr."

To it should also be credited monthly:

(4a) An amount equal to 12 cents per car per day for the number of car days, freight-train cars of other carriers, companies, or individuals are on the lines of the carrier company.

(4b) An amount equal to the portion of the depreciation and repairs charges, accruing against other carriers, companies, or individuals upon their equipment other than freight-train cars while on the lines of the carrier.

NOTE A.—This credit should invariably equal the debit to "Maintenance of Equipment" under the primary account "Equipment Borrowed — Dr."

NOTE B.—The amounts mentioned in paragraphs (3b) and (4b) should be determined with regard to any particular equipment, by agreement between the owner and the user. In most cases the basis of apportionment will be either equipment-miles or equipment-days, and either may be used according to the best judgment of the carriers concerned. Should, however, the conditions under which equipment is used by two or more carriers make such a basis of apportionment untenable, carriers are at liberty to adopt whatever basis may be deemed proper, but for each such case or class of cases carriers will be required to file with the Division of Statistics and Accounts a statement of the conditions under which this class of equipment, other than freight-train cars, is used, and the basis of apportionment agreed upon.

III. TRAFFIC EXPENSES.

SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.— Pay of vice-president and assistant when directly in charge of traffic, traffic directors, traffic managers, general and assistant freight, coal traffic, passenger, and ticket agents, division and assistant freight and passenger agents, general baggage agent, general express agent, and other officers engaged in the preparation and distribution of tariffs, classifications, rates, and divisions thereof; and other officials engaged in administering traffic.

NOTE A.—Pay of officers engaged exclusively in soliciting traffic should be charged to account "Outside Agencies."

NOTE B.—When officers and others, above enumerated, have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

PAY OF CLERKS AND ATTENDANTS.— Pay of chief and other clerks in offices, and porters and attendants in offices and on special cars of officers whose pay is chargeable to this account.

OFFICE AND OTHER EXPENSES.— Rent and cost of repairing rented offices; telephone service, telegraph messages, heat, light, ice, water, furniture, and supplies (except stationery and printing), such as atlases, directories, maps, and periodicals for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; cost of

provisions for and the expenses of special cars when used by them, and cost of running special trains for officials mentioned; also premiums on fidelity bonds of such officers and their employees.

OUTSIDE AGENCIES.

This account includes pay and expenses of general, commercial, city, district, and other agents engaged exclusively in soliciting traffic; employees of their offices, traveling agents, and solicitors whether located on or off the line of road; rent and cost of repairing rented offices (less rent received from subtenants), furniture, supplies, heat, light, ice, water, telephone service, telegraph messages, express charges, and office and other expenses of such agencies; also commissions for services appertaining to either freight or passenger business, except commissions paid a carrier's agents in lieu of salary.

ADVERTISING.

This account includes pay and expenses of advertising agents, cost of bill posting, etc., printing, publishing, and distributing passenger time-tables, folders, and notices to shippers for general distribution; printing advertising matter; advertising in newspapers and periodicals for the purpose of securing traffic; bulletin boards, cards, cases, cords, display cards, dodgers, folders, glasses, handbills, maps, pamphlets, posters, racks, frames, tacks, photographs, views, and postage and express charges on advertising matter; donations to carnivals authorized for traffic purposes; and other expenses for attracting traffic.

TRAFFIC ASSOCIATIONS.

This account includes expenses of traffic associations, including membership fees in boards of trade, commercial and other kindred associations.

FAST FREIGHT LINES.

This account includes expenses of fast freight or dispatch organizations.

INDUSTRIAL AND IMMIGRATION BUREAUS.

This account includes salaries and expenses of industrial and immigration agents, exhibit agents, clerks, and assistants; cost of exhibits; rent and cost of repairing rented offices; telephone service, express charges, office expenses, furniture, supplies, stationery, postage, advertising, and other expenses of a similar

nature incident to industrial and immigration bureaus; also expenses of experimental farms, and donations to expositions, incident to the upbuilding of traffic, other than those provided for in account "Advertising" and premiums and donations to fairs and stock shows.

STATIONERY AND PRINTING.

This account includes the cost of all stationery, stationery supplies, printing, books, and blank forms (except such as are used by industrial and immigration bureaus) used in connection with traffic expenses. (Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence.")

The following is a list of the more important items chargeable to this account:

Adding machines,
Arm rests,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank paper,
Blank tablets,
Blotters,
Blotting paper,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard,
Cards,
Circulars,
Computing tables,
Copy (impression) books,
Copying brushes,
Copying presses,
Crayons,
Cyclostyles,
Dating stamps and ribbons,
Duplicators,
Electric pens,
Envelopes,
Erasers, rubber and steel,
Eyelets,
Eyelet punches,
Forms,
Glass pens,
Hektographs,
Indexes,
Ink, for writing and drawing,
Inkstands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs,
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs,
Passes,
Pencils, for writing and drawing,
Pencil sharpeners,
Penholders,
Pens, for writing and drawing,
Penracks,
Pins,
Postage,
Printed cards,
Printed tablets,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrapbooks,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand note-books,
Sponges,
Sponge cups,
Stamps, impression,
Stylographs,
Tablets,
Tape,
Telegraph blanks,
Tissue (impression) paper,
Typewriters and ribbons,
Wastebaskets,
Water colors,
Water holders,
Wage tables,
Wrapping paper,
Wringers for copying presses.

TARIFFS.— Cost of printing freight and passenger tariffs, classifications, supplements, and rate and division sheets.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring property or persons against loss, damage, or injury by fire, accident, or other causes when such loss, damage, or injury would otherwise be chargeable to "Traffic Expenses."

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

OTHER EXPENSES.

This account includes all expenses in connection with traffic expenses not properly chargeable to other "Traffic Expenses" accounts.

IV. TRANSPORTATION EXPENSES.

SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.— Pay of vice-president and assistant, general manager and assistant when directly in charge of transportation, director of operation, manager of transportation, general superintendent of transportation, superintendent of transportation, general superintendent, superintendent, division and assistant superintendent, superintendent of car service, lost-car agent, train master, assistant train master, road foreman of locomotives, traveling locomotive engineer, traveling locomotive fireman, members of examining boards, superintendent of mail service, traveling train and station inspectors, air-brake instructor, superintendent of transfer stations, and other officers engaged exclusively in the transportation department.

PAY OF CLERKS AND ATTENDANTS.— Pay of chief and other clerks in offices and porters and attendants in offices and on special cars of officers whose pay is charged to this account.

OFFICE AND OTHER EXPENSES.— Rent and cost of repairing rented offices; telephone service, telegraph messages, and cost of

heat, light, ice, water, furniture, and supplies (except stationery and printing), such as atlases, dictionaries, directories, maps, and periodicals for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; cost of provisions for and expenses of special cars when used by them and cost of running special trains for officials mentioned; also premiums on fidelity bonds of such officers and their assistants.

NOTE.—When officers and others, above enumerated, have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

DISPATCHING TRAINS.

This account includes pay of chief train dispatchers, their clerks and attendants; pay and expenses of train dispatchers and their copying operators, and all incidental office expenses; pay and expenses of operators on line whose duties are confined exclusively to train movement.

STATION EMPLOYEES.

This account includes:

AGENTS, CLERKS, AND ATTENDANTS.— Pay of freight and ticket agents in charge of stations, docks, wharves, and piers; relief agents, assistant agents, express agents, depot or station masters, assistant depot or station masters, station passenger and baggage agents, cashiers, station accountants, clerks, telephone and telegraph operators at stations, car clerks, messengers, collectors, ticket examiners, ticket receivers, and ticket collectors at stations (but not ticket exchangers or collectors on trains), station foremen, train callers directing passengers to trains, station baggagemen, janitors, porters, ushers, station gatemen (but not crossing gatemen), employees in information bureaus, package and parcel rooms; matrons, maids, policemen, watchmen, and detectives; also payments for time of customs inspectors at stations.

LABOR AT STATIONS.— Pay of warehousemen, freight-house foremen, freight callers, freight loaders and unloaders, tallymen, deliverymen, car sealers, weighmasters, truckmen, scalemen, coopers, station cleaners, checkmen, handlers, teamsters, stevedores, longshoremen, employees at coal-dock terminals, enginemen for stationary engines operating station heating and lighting plants or elevators in passenger or freight stations or operating freight carriers on docks, wharves, and piers to convey freight;

employees attending electric lights, carrying and weighing mail at stations; transferring freight at stations for whatever reason; picking up, straightening, and reloading lumber and other shipments on cars, weighing cars, loading, unloading, feeding, and watering stock, labor at stock yards (other than repairs), ordinary cleaning of station grounds performed by station cleaners, removing snow and ice from station platforms, walks, and stock yards, and disinfecting at stations and stock yards.

NOTE.—This account should not include the pay or expenses of telegraph and telephone operators provided for under accounts "Dispatching Trains" and "Telegraph and Telephone—Operation" or pay or expenses of employees provided for under accounts "Stock Yards and Grain Elevators" and "Coal and Ore Docks," or those engaged in "Outside Operations."

WEIGHING AND CAR-SERVICE ASSOCIATIONS.

This account includes expenses of weighing and inspection bureaus and car-service associations.

STOCK YARDS AND GRAIN ELEVATORS.

This account includes pay of employees and cost of supplies and all other expenses incurred in operating stock yards or grain elevators, which are not operated as "Outside Operations."

COAL AND ORE DOCKS.

This account includes pay of employees and cost of supplies and all other expenses incurred in operating coal and ore docks, which are not operated as "Outside Operations."

STATION SUPPLIES AND EXPENSES.

This account includes:

HEATING.— Costs of fuel, water, steam, and supplies used in heating stations, waiting rooms, freight and passenger offices, and other station buildings.

LIGHTING.— Cost of, or payments for, lighting streets and stations, gas, oil, electric current, carbons, incandescent lamps, and other supplies used in lighting stations, waiting rooms, freight and passenger offices, and other station buildings and street approaches thereto.

OTHER EXPENSES.— Rent of station buildings; cost of furniture and renewals and repairs thereof; telephone service, express charges, supplies, hand implements for handling freight and baggage at stations, power for freight and passenger elevators, oil

and wicking used in lanterns of watchmen (except track watchmen) or other employees in or about stations; uniforms, uniform trimmings and badges for station employees, material used at stations for packing freight; payments for transferring mail; horses and vehicles for station use, livery, and shoeing horses; feed and water for stock when carrier is responsible; payments to warehouse companies for storage of freight; cleaning privy vaults.

Payments for water, washing towels, sprinkling about stations; rents for use of automatic weighing and recording attachments for scales; also premiums on fidelity bonds of agents and other station employees, and those covering merchandise transported; licenses for ticket agents, agents' expenses, reports of commercial standing, and membership fees in agents' associations.

The following is a list of the more important articles chargeable to this account:

Atlases,
Awnings,
Axes,
Baggage checks,
Barometers,
Baskets,
Bicycles,
Blocking,
Brooms,
Brushes,
Buckets,
Bulletin boards,
Call bells,
Candles,
Carpets,
Car seal presses,
Chains,
Chairs,
Chair cushions,
Chalk,
Chamois skins,
Check boxes,
Check racks,
City directories,
Clocks,
Coal hods,
Cold chisels,
Copy-press stands,
Counter brushes,
Counter scales,
Cups,
Curtains,
Cuspidors,
Desks,
Dippers,
Dusters,
Electric fans,
Electric lamps, incandescent,
Electric-light supplies,
Extinguishers, hand,
Feather dusters,
Files, document,
Fire buckets,
Flags,
Floor coverings,
Gang planks,
Gas,
Hampers,
Harness,
Hatchets,
Hoes,
Hooks,
Horses,
Hose,
Hose couplings,
Ice,
Ice barrels,
Ice boxes,
Ice buckets,
Ice carts,
Ice tongs,
Keys,
Ladders for cleaning and lighting,
Lampblack,
Lamp burners,
Lamp chimneys,
Lamp fittings,
Lamp globes,
Lamp mantles,
Lamps, not permanently attached to buildings,
Lanterns,
Lantern fittings,
Lantern globes,
Letter boxes,
Mail bags,
Maps and cases,
Marking brushes,
Marking pots,
Marline,
Matches,
Measures,
Medical boxes,
Mirrors,
Money drawers,
Nails for boxing,
Newspapers,
Oil,
Oil cans,
Padlocks,
Pails,
Pinch bars,
Rakes,
Reflectors,
Rolling chairs for invalids,
Rubber hose,
Safes,
Sawdust,
Saws,
Scoops,

Scales, portable,
Scrubbing brushes,
Settees,
Shovels,
Sledges,
Soap,
Spades,
Sponges,
Sprinkling cans,
Stools,
Stove blacking,
Stoves and stove-pipe,
Tables,
Tacks,
Tarpaulins (not for cars),
Thermometers,
Ticket cases,
Tongs,
Tool boxes,
Torpedoes,
Towels,
Trucks,
Twine,
Typewriter stands,
Wagons,
Wash basins,
Waste,
Water barrels,
Water bowls,
Water cans,
Water coolers,
Water pails,
Wheelbarrows,
Whisk brooms
Wrenches.

YARDMASTERS AND THEIR CLERKS.

This account includes pay of general yardmaster, yardmaster, assistant yardmaster, general yard foreman, their clerks and attendants, and of employees engaged in calling yardmen, passenger and freight trainmen; also policemen, watchmen, and detectives in yard service.

NOTE.—This account and the following nine accounts, "Yard Conductors and Brakemen," "Yard Switch and Signal Tenders," "Yard Supplies and Expenses," "Yard Enginemen," "Enginehouse Expenses—Yard," "Fuel for Yard Locomotives," "Water for Yard Locomotives," "Lubricants for Yard Locomotives," and "Other Supplies for Yard Locomotives," refer only to yards where regular switching service is maintained.

YARD CONDUCTORS AND BRAKEMEN.

This account includes pay of yard conductors or yard foremen and yard brakemen or yard switchmen engaged in passenger and freight yard and terminal switching service.

YARD SWITCH AND SIGNAL TENDERS.

This account includes pay of employees engaged in operating signals and interlocking plants in yards used exclusively for the government of the movement of yard trains; such as switch tenders, signalmen (other than telegraph operators), levermen, batterymen, stationary engineers and firemen operating air compressors furnishing power for signals, lampmen, lamp cleaners, and lamplighters.

YARD SUPPLIES AND EXPENSES.

This account includes expenses of employees named under account, "Yardmasters and their Clerks," cost of heating and lighting their offices and other supplies furnished therefor. Sup-

plies furnished yard conductors and brakemen, supplies for all switch lights and for interlocking plants or other signal appliances at terminals; oil, wicks, etc., for switch lamps, semaphore lamps, or other signals and lanterns; flags, switch ropes and chains, and other supplies furnished employees whose wages are charged to accounts, "Yardmasters and their Clerks," "Yard Conductors and Brakemen," and "Yard Switch and Signal Tenders;" payments for lighting yards, fuel and supplies for heating and lighting yard interlocking or other signal towers, and switch tenders' houses; also other similar items.

YARD ENGINEMEN.

This account includes pay of engineers and firemen engaged in passenger and freight, yard and terminal switching and transfer service.

ENGINEHOUSE EXPENSES — YARD.

This account includes pay of, and cost of supplies furnished to, callers, watchmen, and other employees engaged in wiping, cleaning, firing up, dumping, boiler washing, cleaning fire boxes, watching and dispatching locomotives; and of other enginehouse employees, such as tool checkers, enginehouse cleaners, cinder pit cleaners, clinker dumpers, truck packers, turntable operators, sand dryers, inspectors of smokestacks and ash pans, when engaged in caring for locomotives in yard or terminal service; also a proportion of wages paid enginehouse foreman and their clerks.

Some of the more important items chargeable to this account are: Boiled oil, lampblack, rags, waste, lye, cleaning and polishing compounds, tools for truck packers and hostlers, signal lights on turntables and transfer tables at enginehouses, expenses of operation of such tables by power; heating and lighting enginehouses and offices in them; oil for lubricating turntables; shovels, wheelbarrows, and other tools for cleaning around enginehouses and handling cinders; rent of cinder cars used at cinder pits; hose and water for cinder pits and for washing out boilers, cupboards in enginehouses, mechanical blowers and fire lighters for starting locomotive fires.

NOTE.—When enginehouse expenses are incurred jointly for yard and road locomotives they should be apportioned on basis of number of locomotives of each class handled.

FUEL FOR YARD LOCOMOTIVES.

This account includes cost at point of issue of coal, coke, oil, wood, and other fuel issued to yard locomotives. It includes cost of loading into tenders, proportion of pay of fuel agents and clerks engaged in accounting for fuel at fuel stations, and cost of wheelbarrows, shovels, scoops, picks, and other tools used thereat.

NOTE.—Repairs and renewals of coal chutes, buggies, air hoists, pockets, screens, etc., should be charged to account "Buildings, Fixtures and Grounds."

WATER FOR YARD LOCOMOTIVES.

This account includes the cost of water furnished yard locomotives, including the cost of labor and material consumed in operating, heating, and lighting water stations; gasoline, oil, waste, gasoline-engine batteries, thaw-out hose, rubber packing, siphons for water cars and locomotives, iron barrels for storing gasoline, stoves, stove furniture, coal, chemicals, and other compounds injected into locomotive boilers to decrease scale formations on boiler tubes; operating water purifying plants, tools, and other supplies (when not chargeable to account "Roadway Tools and Supplies"); also such items as breaking ice in water tanks, thawing out tank spouts and water cars, keeping fires in tanks and water cars to prevent freezing, shoveling snow in locomotive tenders, temporary connections between water cars and locomotive tenders; also amounts paid for water furnished for locomotives, including rent of ponds, lakes, sluices, or other sources of water supply for this purpose, and right of way for pipe lines.

NOTE.—The apportionment of water as between yard and road locomotives should be on the basis of the relative number of tender tanks taken.

LUBRICANTS FOR YARD LOCOMOTIVES.

This account includes the cost of valve, engine, and car oil, grease, waste, and compounds for the lubrication of locomotives in yard service.

OTHER SUPPLIES FOR YARD LOCOMOTIVES.

This account includes the cost of headlight and signal oil and wicks used in headlights, signal lights, and enginemen's torches; supplies for electric-light dynamos and carbide for acetylene gas for lights on locomotives in yard service; also the cost of furniture, tools, and other movable articles and supplies required fully to equip yard locomotives for service.

The following are some of the items chargeable to this account, when furnished for use of yard enginemen:

Ash hoes,
Ash-pan rods,
Axes,
Bars, buggy,
Bell cords,
Boxes (portable),
Brooms,
Brushes,
Buckets,
Chimneys, headlights,
Chisels,
Clinker hooks,
Crowbars,
Files,
Flags,
Grate shakers,
Hammers,
Handsaws,
Hatchets,
Hose (not air brake, air signal, or steam).
Hose reels,
Jacks,
Jackscrews,
Lamps (signal only),
Lanterns and parts,
Locks for portable boxes,
Matches,
Metallic packing,
Oilers,
Oil cans,
Packing hooks,
Packing spoons,
Picks,
Pinch bars,
Plugging bars,
Pokers,
Saws,
Scoops,
Shovels,
Slash bars,
Sledges,
Soap,
Switch chains,
Switch ropes,
Switch poles,
Thaw-out hose,
Tool boxes (portable),
Torches,
Torpedoes,
Water buckets,
Water coolers,
Wrecking frogs,
Wrenches.

NOTE.—For cost of sand, see account "Other Supplies for Road Locomotives."

OPERATING JOINT YARDS AND TERMINALS — DR.

This account includes a carrier's proportion of costs incurred to operate joint yards, terminals, and other facilities (except joint tracks) operated by other companies.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of operating joint yards and terminals operated by other companies, but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor and such distribution should be adhered to by the debtor.

OPERATING JOINT YARDS AND TERMINALS — CR.

This account includes the proportion of costs to operate joint yards, terminals, and other facilities (except joint tracks) operated by a carrier, chargeable to other companies.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of operating joint yards and terminals operated by a carrier, but in the joint use of which other companies participate. The bill rendered by any

creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

MOTORMEN.

This account includes pay of motormen while engaged in running electric locomotives or cars (except those engaged in work-train service) or while deadheading in connection therewith; also pay and expenses of motormen engaged in piloting electric trains or cars over home lines.

ROAD ENGINEMEN.

This account includes pay of engineers and firemen while engaged in revenue-train service or while deadheading in connection therewith.

NOTE.— Pay of engineers and firemen on locomotives engaged in work-train service should be charged as a part of the work on which engaged.

ENGINEHOUSE EXPENSES — ROAD.

This account includes pay of and supplies furnished to callers, watchmen, and other employees engaged in wiping, cleaning, firing up, dumping, boiler washing, cleaning fire boxes, watching, and dispatching locomotives; and of other enginehouse employees, such as tool checkers, enginehouse cleaners, cinder pit cleaners, clinker dumpers, truck packers, turntable operators, sand dryers, inspectors of smokestacks and ashpans, when engaged in caring for locomotives in road service; also a proportion of wages paid enginehouse foremen and their clerks.

Some of the more important items chargeable to this account are: Boiled oil, lampblack, rags, waste, lye, cleaning and polishing compounds, tools for truck packers and hostlers, signal lights on turntables and transfer tables at enginehouses, expense of operation of such tables by power, heating, and lighting enginehouses and offices in them, oil for lubricating turntables, shovels, wheelbarrows, and other tools for cleaning around enginehouses and handling cinders; rent of cinder cars used at cinder pits; hose and water for cinder pits and for washing out boilers; cupboards in enginehouses, mechanical blowers, and fire lighters for starting locomotive fires.

NOTE A.— When engine-house expenses are incurred jointly for yard and road locomotives, they should be apportioned on basis of number of locomotives handled.

NOTE B. — Cost of engine-house expenses on locomotives engaged in work-train service should be charged as a part of the work on which engaged.

FUEL FOR ROAD LOCOMOTIVES.

This account includes cost at point of issue of coal, coke, oil, wood, and other fuel issued to road locomotives. It includes cost of loading into tenders, proportion of pay of fuel agents and clerks engaged in accounting for fuel at fuel stations, and cost of wheelbarrows, shovels, scoops, picks, and other tools used thereat.

NOTE A.— Repairs and renewals of coal chutes, buggies, air hoists, pockets, screens, etc., should be charged to account, "Buildings, Fixtures, and Grounds."

NOTE B.— Cost of fuel issued to locomotives engaged in work-train service should be charged as a part of the work on which engaged.

WATER FOR ROAD LOCOMOTIVES.

This account includes the cost of water furnished road locomotives, including the cost of labor and material consumed in operating, heating, and lighting water stations; gasoline, oil, waste, gasoline-engine batteries, thaw-out hose, rubber packing, siphons for water cars and locomotives, iron barrels for storing gasoline, stoves, stove furniture, coal, chemicals, and other compounds injected into locomotive boilers to decrease scale formations on boiler tubes; operating water-purifying plants, tools, and other supplies (when not chargeable to account "Roadway Tools and Supplies"); also such items as breaking ice in water tanks, thawing out tank spouts and water cars, keeping fires in tanks and water cars to prevent freezing, shoveling snow in locomotive tenders, temporary connections between water cars and locomotive tenders; also amounts paid for water furnished for locomotives, including rent of ponds, lakes, sluices, or other sources of water supply for this purpose, and right of way for pipe lines.

NOTE A.— The apportionment of water as between yard and road locomotives should be on the basis of the relative number of tender tanks taken.

NOTE B.— Cost of water and expenses of water supply for locomotives engaged in work-train service should be charged as a part of the work on which engaged.

LUBRICANTS FOR ROAD LOCOMOTIVES.

This account includes the cost of valve, engine, and car oil, grease, waste, and compounds for the lubrication of locomotives in road service.

NOTE.— Cost of lubricants for locomotives engaged in work-train service should be charged as a part of the work on which engaged.

OTHER SUPPLIES FOR ROAD LOCOMOTIVES.

This account includes the cost of headlight and signal oil and wicks used in headlights, signal lights, and enginemen's torches; supplies for electric light dynamos and carbide for acetylene gas for lights on locomotives in road service; also the cost of furniture, tools, and other movable articles and supplies required fully to equip road locomotives for service; fuel for sand dryers and cost of sand and of loading it at sand pits; wheelbarrows, shovels, and sand screens used in handling sand for road locomotives.

The following are some of the more important items chargeable to this account:

Ash hoes,
Ash-pan rods,
Axes,
Bars, buggy,
Bell cords,
Boxes (portable),
Brooms,
Brushes,
Buckets,
Chimneys (headlight),
Chisels,
Clinker hooks,
Crowbars,
Files,
Grate shakers,
Flags,
Hammers,
Handsaws,
Hatchets,
Hose (not air brake, air signal, or steam),
Hose reels,
Jacks,
Jackscrews,
Lamps (signal only),
Lanterns and parts,
Locks for portable boxes,
Matches,
Metallic packing,
Oilers,
Oil cans,
Packing hooks,
Packing spoons,
Picks,
Pinch bars,
Plugging bars,
Pokers,
Sand,
Saws,
Scoops,
Shovels,
Slash bars,
Sledges,
Soap,
Switch chains,
Switch ropes,
Switch poles,
Thaw-out hose,
Tool boxes (portable),
Torches,
Torpedoes,
Water buckets,
Water coolers,
Wrecking frogs,
Wrenches.

NOTE A.— Cost of other supplies for locomotives engaged in work-train service should be charged as a part of the work on which engaged.

NOTE B.— The cost of sand as between yard and road locomotives being undeterminable, the entire cost of sand issued to all locomotives should be charged to this account.

OPERATING POWER PLANTS.

This account includes:

PAY.— Pay of employees engaged in operating electric power stations and substations, including engine rooms, boiler houses, dynamo or power houses, etc., such as engineers, firemen, elec-

tricians, dynamomen, oilers, cleaners, coal passers, and other employees, except those engaged in making repairs and renewals.

FUEL.— All expenditures for coal, oil, or gas used as fuel, or other fuel, including freight or other delivery charges, if any, and labor unloading or stocking.

WATER.— Cost of water used to produce steam, or to operate a water-power plant, including pumping, rent of ponds, streams, and pipe lines.

OTHER SUPPLIES AND EXPENSES.— Cost of lubricants, oil, waste, grease, etc., used on engines, shafting, dynamos, and pumps; also carbon brushes, fuses, lamps, and other supplies, heat, light, and other expenses not elsewhere specified.

PURCHASED POWER.

This account includes all payments for power purchased for the propulsion of electric locomotives, trains, or cars.

ROAD TRAINMEN.

This account includes the pay of train auditors, conductors, baggagemen, brakemen, flagmen, train porters (except on cars used in nonrevenue service), train guards, water carriers, and other trainmen while engaged in revenue train service, or deadheading in connection therewith; also pay of pilots engaged in piloting trains over home lines.

NOTE.— Pay of trainmen engaged in work-train service should be charged as a part of the work on which engaged.

TRAIN SUPPLIES AND EXPENSES.

This account includes:

CLEANING CARS.— Pay of car cleaners; also employees engaged in scrubbing the outside of cars at car-cleaning or station yards; cost of hose for washing cars, steam hose, and fuel for heating water for washing cars, water used for cleaning cars, compressed air for cleaning cushions and car seats; brooms, brushes, soap, modoc, and other liquids, sponges, and all other material for cleaning and disinfecting cars.

HEATING CARS.— Pay of employees engaged in handling coal for heating cars and removing ashes from stoves in cars; stoves and heaters for temporary use in freight cars; cost of hose and loose or movable articles connected with heating plants at stations used for supvlying heat to cars; fuel, steam, or other heating materials, expenses of boiler plants used for supplying heat to cars at stations and yards.

Lighting cars.— Pay of employees engaged in filling and cleaning lamps for lighting cars; cost of supplying or pumping gas into cars and hose used in connection therewith; gas, electric current, oil, candles, wicks, globes, shades, chimneys, and all other supplies used in lighting cars; supplies and fuel for gas-pumping plants, gas-pump engines, gas pumps, carburetors, and filling cans for carburetors.

Lubricating cars.— Pay of car oilers; also employees engaged in distributing supplies for lubricating cars; cost of tools, such as packing hooks and irons, dope buckets, oil, grease, waste, wool, and other supplies used in lubricating cars.

Icing and watering cars.— Pay of employees engaged in icing and watering cars; cost of ice, water, and tools, such as buckets, ladders, and hose used in icing and watering cars; also cost of refrigeration when borne by the carrier.

Detouring trains.— Cost of temporary use of tracks of other companies, including the cost of pilot service, on account of wrecks, washouts, landslides, snow blockades, and other defects of tracks, bridges, or tunnels.

Other expenses.—Pay of attendants' keeping, and cost of supplies furnished, bunk rooms for engineers, firemen, and trainmen; contributions to Y. M. C. A. and similar organizations, including pay of superintendents and secretaries of reading rooms; cost of oil and wicking for train signal lamps and for lanterns of trainmen (except work trainmen), waste for cleaning lamps and lanterns, and pay of employees engaged exclusively in cleaning, trimming, and filling them; cost of miscellaneous supplies furnished cars for the purpose of protection against accidents and fires; provisions, supplies, or board for passengers, or feed for live stock on snow-bound trains or trains delayed by other causes; cost of bedding for stock cars, dunnage furnished cars, chains for securing loads, temporary grain doors, temporary lining of freight cars for carrying freight otherwise liable to injury, planking cars for shipments of billets and other material, boards for flooring fruit cars, boards and slats to fit box and stock cars for carrying coal, coke, and other freight; safety chains for holding together twin and triple cars; opening ends of cars for shipment of rails and structural material; transferring passengers, express matter, baggage, mail, and freight on account of defective tracks, bridges, or tunnels; premiums on fidelity bonds of trainmen; cost of apparatus for testing sight and hearing of engineers, firemen, and trainmen; uniforms, uniform trimmings, and badges for trainmen; laundry work for cars; also cost of miscellaneous supplies required fully to equip revenue trains for service.

The following is a list of the more important articles chargeable to this account:

Axes,
Beds, bed linen, and blankets,
Bell cords (renewals),
Brooms,
Brushes,
Bull's-eyes,
Candles,
Chains,
Chimneys,
Cold chisels,
Conductors' punches,
Cuspidors,
Disinfecting machines, portable,
Fire buckets,
Flags,
Fusees,
Grease buckets,
Hammers,
Hatchets,
Ice,
Jacks,
Jackscrews,
Lamp boards,
Lantern fixtures,
Lanterns,
Lumber for dunnage,
Matches,
Medical boxes,
Notices,
Oil cans,
Order hoops,
Packing hooks,
Padlocks and custom locks on cars,
Pails,
Punches,
Saws,
Scoops,
Shovels,
Signal boxes,
Signs on cabooses,
Sledges,
Soap,
Straw and sawdust,
Switch chains,
Switch ropes,
Tin boxes for trainmen,
Torpedoes,
Towels,
Trainmen's lanterns,
Train signal lamps,
Train tool boxes,
Tumblers,
Ventilator and lamp sticks,
Water buckets,
Water coolers,
Wrecking frogs,
Wrenches.

INTERLOCKERS, BLOCK AND OTHER SIGNALS—OPERATION.

This account includes pay of employees engaged in operating signals and interlocking plants (other than those exclusively used for the government of the movement of yard locomotives and trains), such as switch tenders, signalmen (other than telegraph operators), levermen, batterymen, stationary engineers and firemen operating air compressors used in connection with signals; lampmen, lamp cleaners, and lamp-lighters; cost of supplies used in operating signals and cost of fuel, water, light, furniture, and supplies for signal offices.

NOTE.—Pay of employees engaged exclusively in operating yard signal and interlocker plants should be charged to account "Yard Switch and Signal Tenders."

CROSSING FLAGMEN AND GATEMEN.

This account includes pay of street and highway crossing gate keepers and flagmen and cost of supplies used by them.

DRAWBRIDGE OPERATION.

This account includes all labor expended in the operation of drawbridges, such as pay of bridge tenders, engineers of stationary engines turning drawbridges, watchmen, etc.; also cost of supplies such as fuel, oil, lanterns, water, waste, boats, stoves, chairs, brooms, pails, etc.

CLEARING WRECKS.

This account includes all expenses of clearing wrecks (except wrecks of work trains, which should be charged to the work on which the train was engaged); cost of material used and labor expended in replacing wrecked equipment upon the tracks, and the attendant expenses of the wrecking trains and wrecking tools used in such work; cost of labor building temporary tracks around wrecks and removing such tracks; payments for reloading or transferring freight, passengers, express, baggage, and mail; provisions or board for men clearing up or watching at wrecks.

TRAIN SERVICE.— Pay of train enginemen, trainmen, and enginehousemen; cost of fuel, stores, and other supplies for train locomotives and cars; cost of oil and wicking used in lanterns of train enginemen and trainmen while such employees and equipment are engaged in clearing wrecks.

NOTE.— The cost of restoring roadbed and tracks to original condition and the cost of repairing and renewing equipment damaged or destroyed in wrecks should be charged to the proper "Maintenance of Way and Structures" and "Maintenance of Equipment" accounts.

TELEGRAPH AND TELEPHONE — OPERATION.

This account includes:

OPERATORS AND MESSENGERS.— Pay of telegraph operators and messengers in telegraph and relay offices other than those employed in dispatching trains and those located at stations who also perform other station work.

TELEPHONES.— Pay of operators and messengers; cost of chemicals, coppers, zincs, and other supplies for charging telephone batteries; costs incident to the use of telephone cable lines and conduits, and telephone rents and expenses not otherwise provided for.

OTHER EXPENSES.— Pay and expenses of superintendent of telegraph, his clerks and attendants, and incidental office expenses; pay and expenses of telegraph censor; cost of chemicals, coppers, zincs, and other supplies for charging telegraph batteries; rent, fuel, light, furniture, and other supplies for telegraph offices; bicycles for messengers; excess payments to telegraph companies; costs incident to rent of telegraph conduits, telegraph lines, and telegraph poles of other companies.

NOTE.— The salaries and expenses of superintendents and assistant superintendents of telegraph when engaged in both maintaining and operating telegraph and telephone lines should be charged 50 per cent to account "Telegraph and Telephone Lines" and 50 per cent to account "Telegraph and Telephone — Operation."

OPERATING FLOATING EQUIPMENT.

This account includes, when not chargeable to "Outside Operations:"

Steamboats and tugboats — superintendence and manning. — Pay of ferry superintendent, his clerks and attendants, ferry station master, ferry agents, passenger and vehicle ticket sellers, and collectors, bridgemen, gatemen, cleaners, and storekeepers at ferries, and all employees on ferryboats, steamboats, power launches, steam lighters, and tugboats; proportion of pay of lighter master, his clerks and attendants; premiums on fidelity bonds of such employees.

Steamboats and tugboats — charters.— Cost of chartering ferryboats, steamboats, power launches, steam lighters, and tugboats; and payments for towage.

Steamboats and tugboats — incidentals.— Cost of ropes, mops, brooms, soap, brushes, dusters, pails, hose, globes, wicks, water, gas, oil, tallow, grease, waste, lamps, flags, ice, planks, axes, shovels, trucks, handspikes, and other supplies and tools for ferryboats, steamboats, power launches, power lighters, and tugboats; pumping out boats laid up; raising sunken boats; removing ashes from boats; removing ice from around ferry bridge pontoons; transferring passengers in case of accident; inspecting; electric and other lighting on boats and at ferries; expenses for wharfage; payments of custom-house or license fees and for damage to vessels and wharves of others by collision or otherwise; and other expenses of similar nature.

Barges, car floats, and canal boats — superintendence and manning.— Pay of employees on barges, car floats, canal boats, and lighters; and proportion of pay of lighter master, his clerks and attendants.

Barges, car floats, and canal boats — charters.— Cost of chartering barges, car floats, canal boats, and lighters; and payments for lighterage.

Barges, car floats, and canal boats — incidentals.— Cost of ropes, mops, brooms, soap, brushes, pails, hose, globes, wicks, oil, water, and other supplies for barges, car floats, canal boats, and lighters; removing cars or car trucks lost overboard from floats; inspecting; pumping out boats laid up; raising sunken boats; transferring cargoes in case of accident; expenses for wharfage; payments of custom-house and license fees and for damage to vessels and wharves of others by collision or otherwise; and other expenses of similar nature.

The following is a list of the more important articles chargeable to this account:

Axes,	Hatchets,	Shovels,
Bed linen and blankets,	Hose for cleaning,	Stores,
Commissary supplies,	Ice,	Tablecloths,
Cooking utensils,	Lamps,	Tableware,
Flags,	Laundry,	Tallow,
Grease,	Lines,	Trucks,
Handspikes and other tools,	Oil,	Waste,
	Oilers,	Water,
	Planks,	Wool,
	Provisions,	Wrenches.

FUEL.— Cost of fuel used on steamboats, power launches, power lighters, ferryboats, and tugboats, including freight charges and expenses of delivering fuel on boats.

ELEVATION AND LONGSHORE LABOR.— Pay of bridgemen at transfer bridges, watchmen, longshoremen, and laborers employed at wharves, piers, and docks in loading and unloading lighterage freight, loading and discharging cargoes, and in operating steam or other power for same; payments for power (not furnished by the company) used in loading and discharging cargoes; expenses incident to heating and lighting; cost of supplies not chargeable to account "Station Supplies and Expenses" used in connection with operating wharves, piers, and docks, and power and supplies for transfer or float bridges.

The following is a list of the more important articles used at float bridges and piers in connection with the float movement of freight exclusively, and supplies furnished float master's office, chargeable to this account:

Brooms,	Incandescent lights,	Shovels,
Carbons,	Lamps, reflector,	Soap,
Chalk,	Lanterns,	Tacks,
Coal hods,	Marline	Tallow,
Coal shovels,	Matches,	Torches,
Cold chisels,	Oil,	Towels,
Crowbars,	Oil cans,	Twine,
Gas,	Pails,	Waste
Hammers,	Pinch bars,	Water,
Hatchets,	Ropes,	Water coolers,
Ice,	Salt,	Wheelbarrows,
Ice tongs,	Scoops,	

NOTE.— Insurance recovered should be credited to this account.

EXPRESS SERVICE.

This account includes, when not chargeable to "Outside Operations:"

DRIVERS AND MESSENGERS.— Pay of express messengers, drivers, and helpers; pay of baggagemasters handling express, and premiums on their fidelity bonds; cost of uniforms, uniform trimmings, and badges for express messengers, drivers, and helpers.

HORSES AND HORSE KEEP.— Pay of stablemen in express service; rent of stables; cost of replacing stock; and feeding and shoeing stock.

WAGONS AND HARNESS.— Cost of repairing and renewing wagons, harness, and automobiles used in express service.

STATIONERY AND PRINTING.

This account includes the cost of stationery, stationery supplies, printing, books, and blank forms used in connection with transportation expenses. Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence."

The following is a list of the more important items chargeable to this account:

Adding machines,
Addressographs and supplies,
Arm rests,
Baggage checks, printed,
Bills of lading,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank paper,
Blank tablets,
Blotters,
Blotting paper,
Blue print paper,
Books for field notes,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard,
Cards,
Circulars,
Computing tables,
Copy (impression) books
Copying brushes,
Copying presses,
Crayons,
Cross-section books,
Cross-section paper,
Cyclostyles,
Dating stamps and ribbons,
Drawing paper,
Delivery tickets,
Duplicators,
Electric pens,
Envelopes,
Erasers, rubber and steel,
Eyelet punches,
Eyelets,
Forms,
Fuel tickets,
Glass pens,
Hektographs,
Indexes,
Ink, for writing and drawing,
Inkstands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs,
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs,
Parchment paper,
Pencils, for writing and drawing,
Pencil sharpeners,
Penholders,
Penracks,
Pens, for writing and drawing,

Pins,
Postage,
Printed cards,
Printed tablets,
Profile books, and paper,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrapbooks,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand notebooks,
Sponges,
Sponge cups,
Stamps, impression,
Stylographs,
Tablets,
Tape,
Telegraph blanks,
Tickets,
Ticket stamps,
Time-tables,
Tissue (impression) paper,
Tracing cloth,
Tracing paper,
Twine,
Typewriters and ribbons,
Wage tables,
Wastebaskets,
Water colors,
Water holders,
Waybills,
Wrapping paper,
Wringers for copying presses.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring property or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to "Transportation Expenses."

NOTE A.— The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.— Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

OTHER EXPENSES.

This account includes all expense in connection with transportation not properly chargeable to other "Transportation Expenses" accounts.

LOSS AND DAMAGE — FREIGHT.

This account includes payments for loss, damage, delays, or destruction of freight, locomotives, or cars when waybilled as freight (but not including company's material), parcels, or express intrusted to a carrier for transportation, including live stock received for shipment, and all expenses directly incident

thereto; freight in transit lost overboard from lighters (less insurance recovered and net amount received from sale of unclaimed and damaged freight); cost of repacking and boxing damaged merchandise and other property; pay and expenses of employees or others engaged as adjusters and in detecting thieves; and services and expenses of employees or others while engaged as witnesses in law suits in connection with loss and damage cases.

NOTE.— Expenses, not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

LOSS AND DAMAGE — BAGGAGE.

This account includes payments for loss, damage, or destruction of baggage and other personal property, including clothing carried as baggage, damage to clothing worn by persons not in accident; and all expenses directly incident thereto, including services and expenses of employees or others while engaged as witnesses in law suits in connection with cases involving loss or damage to baggage, less insurance recovered and net amount received from sale of unclaimed and damaged baggage.

NOTE.— Expenses, not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of the final judgments, including plaintiffs' court costs, should be charged to this account.

DAMAGE TO PROPERTY.

This account includes payments for damages to or destruction of crops, buildings, lands, fences, vehicles, or any other property (except freight and baggage intrusted for transportation and except also stock as provided for under account "Damage to Stock on Right of Way"), whether occasioned by fire, collision, or otherwise, less insurance recovered. Payments for damages to locomotives or cars and the property therein of another company having trackage rights caused by collision of trains; and cost of repairing damage to another railway company's roadbed, track, or equipment, caused by collisions at grade crossings; detecting thieves, detaining vessels at drawbridges and payment of fines and costs on account of blocking street crossings; also pay and expenses of employees and other witnesses in suits.

NOTE A.— Expenses not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.— The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case, should be divided equally between personal injury and other claims over which they have jurisdiction.

DAMAGE TO STOCK ON RIGHT OF WAY.

This account includes payments for cattle and other live stock killed or injured while crossing or trespassing on the right of way; cost of removing and burying same; pay and expenses of stock claim agents; pay and expenses of employees and other witnesses in suits.

NOTE A.— Expenses not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.— The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case, should be divided equally between personal injury and other claims over which they have jurisdiction.

INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with transportation; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.— Expensees not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.— When contributions are made to hospitals, the total thereof should be distributed to the several "Injuries to Persons" accounts as follows: 25 per cent to "Maintenance of Way and Structures," 25 per cent to "Maintenance of Equipment," and 50 per cent to "Transportation Expenses."

NOTE C.— The pay and expenses of claim adjusters, clerks, and others whose pay can be actually allocated to any case should be divided equally between personal injury and other claims over which they have jurisdiction.

OPERATING JOINT TRACKS — DR.

This account includes a carrier's proportion of transportation expenses in the use of joint tracks operated by other companies.

NOTE.— The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of operating joint tracks operated by other companies but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

OPERATING JOINT TRACKS — CR.

This account includes the proportion of transportation expenses for the use of joint tracks operated by a carrier chargeable to other companies.

NOTE.— The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of operating joint tracks operated by a carrier but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

V. GENERAL EXPENSES.

SALARIES AND EXPENSES OF GENERAL OFFICERS.

This account includes:

SALARIES.— Pay of chairman of board, president, vice-president, assistant to the president, assistant to the vice-president, treasurer, assistant treasurer, local treasurer, assistant to the treasurer, secretary, assistant secretaries, treasurers and secretaries of branch lines, registrar of stock, registrar of bonds, transfer agent, comptroller, assistant comptroller, assistant to the comptroller, general auditor, auditor, assistant auditor, and all subordinate officers of the accounting department, freight claim agent, assistant freight claim agent, general accountant, real estate agent, assistant real estate agent, and tax commissioner; and all other general officers not otherwise provided for; salaries and fees of receivers.

EXPENSES.— This account includes traveling and other expenses of officers named above, and supplies for special cars while used by them, and cost of running special trains for them; membership fees of general officers in railway and other associations.

NOTE A.— When an officer's duties are restricted to an individual department, his salary and expenses should be charged to the individual department under account "Superintendence" or account "Law Expenses."

NOTE B.— When officers and others, above enumerated, have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

NOTE C.— The pay and expenses of purchasing agents, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses."

SALARIES AND EXPENSES OF CLERKS AND ATTENDANTS.

This account includes:

CLERKS.— Pay of chief accountants, chief and other clerks of the officers specified in account "Salaries and Expenses of General Officers," cashiers, paymasters and their clerks, traveling auditors, traveling accountants, special agents, inspectors and route agents of the accounting department, and postmaster, mail clerks, and assistants in general office.

ATTENDANTS.— Pay of superintendent and assistant superintendent of general office building, bank messengers, ushers in general offices, pumpmen, watchmen, messengers, service-wagon drivers, stablemen, janitors, cleaners, elevator conductors, engineers and firemen of stationary engines, telephone operators and other employees in connection with general offices not provided for elsewhere; also pay of porters, cooks, etc., in general office buildings and on special cars while in use by general officers and general office employees.

EXPENSES.— This account includes traveling and other expenses of employees named above and supplies for special cars while used by them; also cost of running special trains for them.

GENERAL OFFICE SUPPLIES AND EXPENSES.

This account includes rent, repairs of rented buildings and fixtures therein, alterations of partitions and fixtures; furniture, and all expenses and supplies incident to the heating, lighting, and care of general offices; cost of service automobiles, wagons, and harness, and expenses of repairing; cost of horses and horse keep, and of atlases, directories, and other books of reference for general office use; telephone service, express charges, telegraph and cable tolls; payments for local messenger service, subscriptions for newspapers and periodicals; premiums on fidelity bonds of general office employees.

LAW EXPENSES.

This account includes pay and expenses of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for service of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring property or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to "General Expenses."

NOTE A.— The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.— Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

RELIEF DEPARTMENT EXPENSES.

This account includes all salaries and expenses incurred by a carrier company in connection with operating relief departments; also contributions made by a carrier to such department.

PENSIONS.

This account includes all pensions paid to retired employees and expenses in connection therewith.

STATIONERY AND PRINTING.

This account includes cost of printing annual reports, blank books, blank forms, contracts, leases, bonds, stock certificates, passes; also postage, paper, stationery, and stationery supplies

used only in general offices and not chargeable to other accounts. It includes cost of all stationery and printing of the law department, except cost of printing briefs, legal forms, testimony, reports, etc.

The following is a list of the more important items chargeable to this account:

Adding machines,
Addressographs and supplies,
Arm rests,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank tablets,
Blotters,
Blotting paper,
Blue print paper,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard,
Cards,
Circulars,
Computing tables,
Copy (impression) books,
Copying brushes,
Copying presses,
Crayons,
Cyclostyles,
Dating stamps and ribbons,
Drawing paper,
Duplicators,
Electric pens,
Envelopes,
Erasers, rubber and steel,
Eyelet punches,
Eyelets,
Forms,
Glass pens,
Hektographs,
Indexes,
Ink, for writing and drawing,
Inkstands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs,
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs,
Parchment paper,
Pencils, for writing and drawing,
Pencil sharpeners,
Penholders,
Penracks,
Pens, for writing and drawing,
Pins,
Postage,
Printed cards,
Printed tablets,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrapbooks,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand notebooks,
Sponge cups,
Sponges,
Stamps, impression,
Stylographs
Tablets,
Tape,
Telegraph blanks,
Tissue (impression) paper,
Tracing cloth,
Tracing paper,
Twine,
Typewriters and ribbons,
Wage tables,
Wastebaskets,
Water colors,
Water holders,
Wrapping paper,
Wringers for copying presses.

OTHER EXPENSES.

This account includes incidental expenses only — that is, such expenses in connection with "General Expenses" as are not properly chargeable to any of the foregoing accounts; cost of publishing notices of stockholders' meetings, of election of directors, annual reports in newspapers, of dividends declared, and of other

corporate and financial notices of a general character; fees and expenses paid to directors; also contribution to funds on account of catastrophes, epidemics, etc.

GENERAL ADMINISTRATION JOINT TRACKS, YARDS, AND TERMINALS — DR.

This account includes a carrier's proportion of "General Expenses" incident to maintaining and operating joint tracks, yards, terminals, and other facilities used jointly, operated by other companies.

NOTE.— The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of general administration of joint tracks, yards, and terminals administered by other companies but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

GENERAL ADMINISTRATION JOINT TRACKS, YARDS, AND TERMINALS — CR.

This account includes the proportion of "General Expenses" incident to maintaining and operating joint tracks, yards, terminals, and other facilities used jointly, operated by a carrier, chargeable to other companies.

NOTE.— The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of general administration of joint tracks, yards, and terminals administered by a carrier but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

CLASSIFICATION OF LOCOMOTIVE-MILES.

REVENUE SERVICE.

FREIGHT LOCOMOTIVE-MILES —

Includes miles run by locomotives between terminals or stations with freight trains, also, miles run by locomotives between terminals or stations, with or without cabooses, going for or returning from this service; miles run by locomotives while assisting freight trains either as pushers or double-headers; miles run while hauling the second cut of a freight train doubled over grades; miles run light by locomotives going to or returning from assisting freight trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a freight train doubled over grades; miles run light by locomotive of a freight train to and from the next coaling station or water tank for coal or water; miles run light to pick up or assist a freight train at stations between train terminals; miles run to pick up and haul dead freight-train locomotives into terminals; also, miles run by locomotives coming from or going to enginehouses or turn-tables from freight-train service; *provided,* no miles be allowed for this latter service if the distance be one-half mile or less in one direction.

PASSENGER LOCOMOTIVE-MILES —

Includes miles run by locomotives between terminals or stations with passenger, mail, and express trains, also, miles run by locomotives going for or returning from this service; miles run by locomotives while assisting passenger, mail, and express trains either as pushers or double-headers; miles run light by locomotives going to or returning from assisting passenger trains, as pushers or double-headers; miles run light by locomotive of a passenger train to and from the next coaling station or water tank for coal or water; miles run light to pick up or assist a passenger train at stations between train terminals; miles run to pick up and haul dead passenger-train locomotives into terminals; also, miles run by locomotives coming from or going to enginehouses or turntables from passenger-train service; *provided,* no miles be allowed for this latter service if the distance be one-half mile or less in one direction.

MIXED LOCOMOTIVE-MILES—

Includes miles run by locomotives between terminals or stations with mixed trains also miles run by locomotives between terminals or stations, with or without cabooses or passenger-train cars, going for or returning from this service; miles run by locomotives while assisting mixed trains, either as pushers or double-headers; miles run while hauling the second cut of a mixed train doubled over grades; miles run light by locomotives going to or returning from assisting mixed trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a mixed train doubled over grades; miles run light by mixed-train locomotive to and from the next coaling station or water tank for coal or water; miles run light to pick up or assist a mixed train at stations between train terminals; miles run to pick up and haul dead locomotives from mixed trains into terminals; also, miles run by locomotives coming from or going to enginehouses or turntables from mixed-train service; *provided,* no miles be allowed for this latter service if the distance be one-half mile or less in one direction.

SPECIAL LOCOMOTIVE-MILES—

Includes miles run by locomotives in special revenue service, such as locomotives hauling chartered trains, paid for either on the basis of a rate per mile run or a lump sum for the train; circus and theatrical trains run under contracts calling for payments of specified amounts for transportation between designated stations; chartered trains for the Federal or State Governments, carrying troops, munitions of war, camp outfits, etc.; miles run while assisting special-service trains, either as pushers or double-headers; miles run while hauling the second cut of a special-service train doubled over grades; miles run by locomotives between terminals or stations, with or without cabooses or passenger-train cars, going for or returning from special service; miles run light by locomotives going to or returning from assisting special-service trains, as pushers or double-headers; miles run light returning to train after having hauled the first cut of a special-service train doubled over grades; miles run light by locomotive of special-service train to and from the next coaling station or water tank for coal or water; miles run light to pick up or assist a special-service train at stations between train terminals; miles run to pick up and haul dead locomotives from special-service trains into terminals; also, miles run by locomotives coming from or going to enginehouses or turntables from special service; *provided,* no miles be allowed for this latter service if the distance be one-half mile or less in one direction.

SWITCHING LOCOMOTIVE-MILES —

Includes miles allowed to locomotives while switching in yards (but not at shops for shop purposes), and allowed to train locomotives for performing switching service at terminals or way stations.

NOTE A.— Switching miles should be computed at the rate of six miles per hour for the actual time engaged in such service in excess of one hour at any one station.

NOTE B.— Miles run by switching locomotives helping trains out of terminals as well as miles run light returning to the yard after such service should be treated as "Freight," "Passenger," etc., according to the class of the train helped.

NONREVENUE SERVICE LOCOMOTIVE-MILES.

Includes miles run by locomotives in the different classes of service described under "Nonrevenue Service Train-Miles," and, in addition, trial trips of locomotives, to be computed as follows:

(*a*) In case of trains of the freight class or of the passenger class and trial trips of locomotives, locomotive-miles should be the actual miles run by the locomotives.

(*b*) In case of trains of the work class the following rules should be applied: When orders are given to a work train to run to a certain point, to work between certain limits and return, the actual time-card mileage should be allowed between points named in the running order and, in addition, 6 miles per hour for time held between working limits. Work locomotives employed for switching at shops for shop purposes, for spotting cars in gravel pits, working with pile drivers, etc., should be allowed a mileage of 6 miles per hour for the actual time in service.

RULES FOR COMPUTING LOCOMOTIVE-MILES.

1. All locomotive-miles made in hauling trains, except in helping and work-train service, should be based on the actual distance run between terminals, to be computed from the official time table or distance table, as prescribed for train-miles.

2. Helping miles of locomotives should be based on the actual distance made with trains in helping service or in doubling hills.

3. Work-train locomotive-miles should be computed according to the rules prescribed for work-train miles.

4. Light locomotive-miles should be based on the actual distance locomotives run light, or with only a caboose, for the entire distance between terminals.

CLASSIFICATION OF CAR-MILES.

REVENUE SERVICE.

FREIGHT CAR-MILES.

Loaded —

Includes miles run by all loaded freight cars in freight service.

Empty —

Includes miles run by all empty freight cars in freight service.

Caboose —

Includes miles run by caboose cars in freight service.

PASSENGER CAR-MILES.

Passenger —

Includes miles run by home and foreign passenger cars, combinations of passenger and baggage, passenger and mail, and passenger and express cars, chair, and club cars, either in service or deadhead.

Sleeping, Parlor, and Observation —

Includes miles run by home and foreign sleeping, parlor, and observation cars, either in service or deadhead.

Other Passenger-Train Cars —

Includes miles run by home and foreign dining, café, and other cars devoted exclusively to the serving of meals or other refreshments; by home and foreign baggage, combination baggage and express, and by combinations of baggage, mail, postal, and express cars; by home and foreign mail, postal, and express cars; also by milk cars in passenger trains; either in service or deadhead.

SPECIAL CAR-MILES.

Freight, loaded —

Freight, empty —

Caboose —

Passenger —

Sleeping, Parlor, and Observation —

Other Passenger-Train Cars —

Includes miles run by the foregoing cars under their appropriate classes, in special revenue service as defined in the Classification of Train-Miles.

NONREVENUE SERVICE CAR-MILES.

Includes mails run by cars in nonrevenue trains as defined in the Classification of Train-Miles.

CLASSIFICATION OF TRAIN-MILES.

REVENUE SERVICE.

FREIGHT TRAIN-MILES.

Includes miles run by revenue-earning trains to transport freight, which do not regularly include a car or cars devoted exclusively or principally to revenue passenger business; also miles run by trains consisting of empty freight cars and of trains consisting of a locomotive and a caboose running light between terminal stations on account of unbalanced traffic or other causes. When milk, express, baggage, or other cars are hauled in a freight train, their earnings should be classed as freight earnings and the miles of the train should be considered as freight train-miles. Freight trains that regularly haul no passenger-service equipment, but transport passengers in a caboose should be classed as freight trains, as should also freight trains temporarily using a passenger car in place of a caboose.

PASSENGER TRAIN-MILES.

Includes miles run by revenue-earning trains to transport passengers, baggage, mail, and express, also miles run by trains consisting of deadhead passenger equipment. When one or more cars other than regular passenger-train cars, such as milk cars, cabooses deadheaded back, etc., are hauled in a passenger train, the miles run by that train should be considered as passenger train-miles.

MIXED TRAIN-MILES.

Includes miles run by revenue-earning trains to transport both passengers and freight in cars, each of which is devoted exclusively to either passenger business or freight business.

SPECIAL TRAIN-MILES.

Includes miles run by revenue-earning trains, such as chartered trains, paid for either on the basis of a rate per mile run or a lump sum for the train; circus and theatrical trains run under contracts calling for payment of specified amounts for transportation between designated stations; chartered trains for the Federal or State Governments carrying troops, munitions of war, camp outfits, etc.

NONREVENUE SERVICE TRAIN-MILES.

Includes miles run by trains which are not revenue producing, such as:

(*a*) Of the Passenger Class: Pay-trains, official trains, inspection trains for Railway Commissioners, special trains run to con-

vey fire apparatus for use in saving the company's property from destruction by fire, and trains run to convey employees to and from work;

(*b*) Of the Freight Class: Material and supply trains; and

(*c*) Of the Work Class: Construction trains, trains hauling gravel or other ballast, or engaged in bank widening, ballasting, and other maintenance work; wrecking trains, repair trains, snowplows, and flangers.

RULES FOR COMPUTING TRAIN-MILES.

1. Revenue Train-Miles should be based on the actual distance run between terminals and computed from the official time-table or distance table, the same as passenger-miles, ton-miles, and car-miles.

2. Revenue passenger trains and revenue mixed trains may incidentally carry private cars, official cars, work or service cars, or cars of related classes; and revenue freight trains may incidentally carry cars containing railway material and supplies, or other freight which does not earn revenue; but whole trains of such cars should be regarded as nonrevenue trains and classed accordingly.

3. Nonrevenue Train-Miles should be based on the actual distance run between terminals. When work trains are run between terminals and not ordered to work at some specified point or within specified working limits, the actual miles run should be allowed to them, the same as to any other class of trains. When ordered to run to a certain point to work at that point or within specified working limits, the actual miles made while under running orders should be allowed to them, and in addition an arbitrary mileage of 6 miles per hour for the time working at the point or within the working limits named.

4. Each train and each section of a train run by a separate train crew should be considered a separate train, whether hauled by one or more locomotives for either the whole distance or a part of the distance between the train terminals. There should be nothing added to this distance to cover running from enginehouse to terminal, doubling hills, running for water, switching or other work at way stations, or for the service of helper or pusher locomotives or the extra locomotives on double or triple head trains.

5. Mileage of trains detoured over foreign roads when hauled by the locomotives and handled by the crews of the home company should be computed on the basis of miles actually run and classified by the detouring line in its train mileage in accordance with the service performed.

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